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COMPTROLLER

Volume 32

Number 1

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WOMEN IN MILITARY SERVICE



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FOR AMERICA MEMORIAL

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JAN 1 1998

OWNERSHIP OF A MEMORIAL
AND A CHURCH



THE COMPTROLLER'S CORNER

What We Do

As part of our planning process, we have specified five core competencies for Air Force financial management. I want to share them with you because they identify the important services that the Air Force financial management community provides for our Air Force.

- **Exercise fiduciary responsibility.** We are responsible for being sure that financial laws and regulations are obeyed.
- **Formulate, justify, and execute budgets.** Although managers throughout the Air Force are involved, we must make the process work.
- **Provide financial services.** When Air Force personnel are concerned about their pay and travel reimbursements, they cannot concentrate effectively on their mission.
- **Provide financial advice and analyses.** Our commanders need data and analysis to assist them in making good financial decisions.
- **Support contingency operations.** Our wartime tasking often has us deploying in the first wave.

Many of these core competencies must be carried out by government personnel. Some must be carried out by blue-suit personnel. These core competencies therefore make clear why the Air Force will always need an FM community, including a substantial number of blue-suit personnel.

A handwritten signature in dark ink that reads "Robert F. Hale".

ROBERT F. HALE
Assistant Secretary of the Air Force
(Financial Management and Comptroller)

The Air Force COMPTROLLER

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Ms Gloria R. Jaskiewicz
Editor

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Antideficiency Act Violations

by Mr David G. Sapp

The Air Force is placing increased emphasis on identifying, investigating, reporting and ultimately reducing Antideficiency Act (ADA) violations. How are we doing?

An ADA violation occurred in September 1993 because the Air Force committed \$400,000 in Base Realignment and Closure (BRAC) funds that were not yet legally available to contract for an Environmental Baseline Survey (EBS) and Environmental Impact Statement (EIS) for closing an Air Force Reserve Station (AFRS). The investigating officer found that \$37,779 of BRAC funds were expended at AFRS before contract action was stopped in December 1993. The ADA violation resulted from reliance on faulty interpretations of, and consequent failure to comply with, conditions specified by the 1993 Base Closure and Realignment Commission. A violation of 31 U.S.C. 1341 (a) (1) (A) occurred. Obligations authorized or incurred or expenditures made exceeded the available amount of any appropriation or fund. The Under Secretary of Defense (Comptroller) (USD(C)) reported the above violation to the Office of Management and Budget (OMB), the President, the President of the Senate, and the Speaker of the House of Representatives in December 1996.

Why are ADA Violations Important to the Air Force?

ADA violations like this one break the law. Their subsequent reporting affects the Congress and public's perception of how effectively and efficiently Air Force manages and expends funds. The Air Force, when viewed as not acting in a fiscally responsible manner, is subjected to increased Congressional oversight and funding reductions for programs and overall operating expenses. The negative publicity associated with ADA violations also overshadows the Air Force's positive efforts to achieve economies and efficiencies in overall operations.

Background

On 1 February 1995 the responsibility for the Air Force ADA program was transferred from the Defense Finance and Accounting Center—Denver (DFAS-DE) to the Assistant Secretary of the Air Force (Financial Management and Comptroller) (SAF/FM). The USD(C) directed the organizational change to insure that ADA investigations are completed in a more timely manner and adequate emphasis is placed on each investigation.

Reducing the ADA Case Backlog

The Air Force's senior financial management leadership took an aggressive approach with the ADA program. They specifically focused on reducing a backlog of older ADA cases under investigation. When the Air Force took over the ADA program they inherited 48 ongoing cases, 43 of which were already overdue to USD(C). Of the 43 cases, 35 were investigations that began in fiscal years 1992 and 1993. With help from the major commands financial management organizations, the number of ongoing ADA investigations have been drastically reduced to current day numbers totaling about 15 cases. This is a significant accomplish-

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ment considering that 25 new ADA cases were also added to the Air Force inventory.

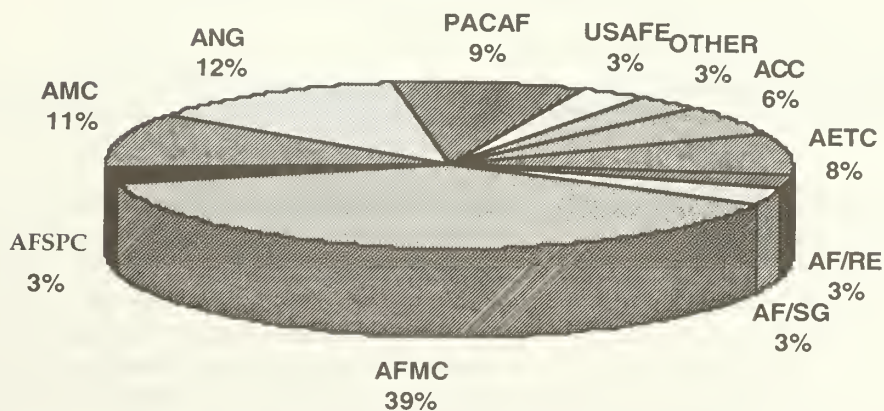
How are ADA Violations Discovered?

The manner in which ADA violations are discovered has changed over the last several years. In the past, audit reports were the primary means of identifying violations. In recent years, however, Air Force financial management organizations and management reviews have overtaken audit in identifying ADA violations. This trend indicates that improved fiscal controls, in conjunction with more individuals receiving fiscal law and ADA awareness training, is resulting in Air Force organizations identifying, reporting, and correcting inappropriate practices in the administrative control of funds.

Where Do ADA Violations Occur?

ADA violations have occurred in almost every Air Force organization. However, five organizations account for about 80% of the Air Force's reported violations. Major Command (MAJCOM), Field Operating Agency (FOA), Direct Reporting Unit (DRU) or Air Staff financial management organizations report suspected violations to SAF/FM and pro-

ADA Violations Reported by Command/Organization



FY 1992 to FY 1997

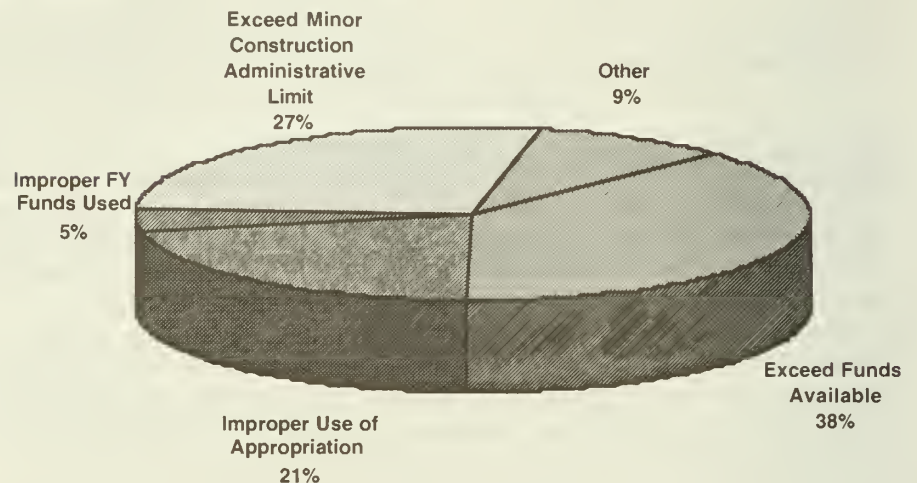
vide periodic status updates of the ongoing ADA investigations. The Air Force Materiel Command tends to have a large share of reported violations because the command handles much of our highly complex acquisition dollars.

What Causes an ADA Violation?

Obligating, expending, or authorizing the use of funds exceeding the amount available in an appropriation or fund is the number one cause of ADA violations within the Air Force. Such an example was presented at the beginning of this article. Although exceeding the minor construction administrative limit is cited as the number two cause of ADA violations, this condition has decreased dramatically since fiscal year 1992. Accordingly, the improper use of an appropriation (i.e., using operation and maintenance funds rather than other procurement funds to purchase

a data processing local area network) is currently the second most common cause of ADA violations.

Causes of ADA Violations From FY 92 thru FY 97



The Investigative Process

The investigative process is divided into three parts which consists of identifying potential violations, performing a formal investigation, and reporting the investigation results.

Identifying ADA Violations

Air Force ADA cases reported to OSD(C) ranged from a high of 87 in FY 1992 to a low of 5 in FY 1996. However, only a small number of the cases investigated resulted in actual ADA violations. For example, 26% of the cases investigated in FY 1992, 13% in FY 1993, 36% in FY 1994, and 61% in FY 1995 resulted in a reportable ADA violation. As a result, the large number of investigations being reported to USD(C) was overstating the seriousness of an ADA problem within the Air Force. Starting in late FY 1995, SAF/FM began focusing on screening potential violations in order to present a more accurate picture of Air Force ADA activity.

Preliminary reviews, lasting up to 90 days, are now performed to gather the basic facts and determine whether a violation occurred. The preliminary review results are documented in a Preliminary Review Report. The appropriate Staff Judge Advocate organization reviews the Preliminary Review Report and provides an opinion on the adequacy of fact finding and whether a formal ADA investigation is warranted. The 29 preliminary reviews performed during FY 1996 and FY 1997 resulted in five reported ADA violations in FY 1996 and twelve violations in FY 1997. This newly instituted screening process has resulted in more effective use of investigative resources, legal staff time, and training required to perform and report ADA investigations.

Performing Investigations

Formal investigations are performed when the Preliminary Review Report determines that a potential ADA violation has occurred or USD(C) or SAF/FM requests a formal investigation. The purpose of the formal investigation is to (1) identify and document the relevant facts and cir-

cumstances surrounding the potential violation (this may consist largely of a validation of facts found during the preliminary review), (2) state a conclusion as to the existence of an actual violation, supported by the evidence and applicable legal precedent, (3) identify the events which caused the violation, (4) establish whose action or inaction brought about the violation, and at what level of management it might reasonably have been prevented, (5) recommend appropriate administrative discipline, or provide adequate justification as to why disciplinary action is not warranted, (6) identify the required procedural and funding corrections and whether the correction has already been made, and (7) recommend management actions to prevent a recurrence. The formal investigation should be completed, and the results reported to SAF/FM, no later than six months from the start of the investigation.

Selecting an Investigating Officer

A qualified investigating officer must be appointed to perform an ADA investigation. The appropriate MAJCOM, FOA, DRU or Air Staff Commander/Vice Commander appoints the ADA investigating officer. In selecting an investigating officer, consideration is given to his or her expertise in Financial Management, understanding of Fiscal Law concepts, and the ability to perform an independent review. To ensure independence and impartiality during an investigation, the investigating officer must be selected from an organization external to the immediate organization being investigated (e.g., outside the program office where the potential violation may have occurred). Apparent conflict of interest or bias is one of the major determining factors in nonselection. A legal advisor from the local Staff Judge Advocate organization is assigned to work closely with and advise the investigating officer throughout the investigation. The legal advisor, among other things, will identify and interpret statutes, regulations and administrative guidance relevant to the matters under investigation.

Processing the Report of Violation

The investigating officer documents the investigation results and submits a detailed Report of Violation directly to the MAJCOM, FOA, DRU or Air Staff Financial Management organization. The appropriate Financial Management organization reviews the Report of Violation for accuracy and completeness and forwards it to the Command's Staff Judge Advocate for a legal sufficiency review. Upon completion of the legal sufficiency review, the report is then endorsed and forwarded to the appointing official (usually the MAJCOM, FOA, DRU or Air Staff Commander) for approval.

Disciplinary Action for Responsible Individuals

After the appointing official approves the Report of Violation, a copy of the final report is sent to the responsible individual(s) commander or supervisor for a decision on whether disciplinary action is appropriate. There is no requirement that disciplinary action be imposed for an ADA violation. However, the disciplining official must explain, with strong rationale, the disciplinary action or lack of disciplinary action imposed.

The responsible individual(s) commander or supervisor, in consultation with his/her legal advisor, determines whether administrative disciplinary action is warranted. The appropriate authority administers disciplinary action on a case-by-case basis. The level of discipline administered to the individual responsible should be commensurate with the nature and seriousness of the offense, the record of the person responsible, his/her level of experience, and the degree and level of responsibility of the individual. Any mitigating circumstances are also considered.

Disciplinary Action

<u>Disciplinary Action</u>	<u>Civilians</u>	<u>Military</u>	<u>Total</u>	<u>Percent</u>
No Disciplinary Action	18	17	35	32%
Counseling	9	6	15	14%
Oral/Verbal Admonishment	15	2	17	15%
Written Admonishment	0	13	13	12%
Written Reprimand	2	21	23	21%
Relieved of Current Duties/Publicly Reprimanded	1	1	2	2%
Suspension Without Pay	4	0	4	4%
Reassigned/Appraisal Downgraded	1	0	1	1%
Total	50	60	110	100%

Reporting Investigation Results

The appointing official sends the Report of Violation to SAF/FM after the disciplinary action process has been completed. The office of the Deputy Assistant Secretary, Financial Operations reviews the Report of Violation for completeness and prepares a three or four page Summary Report of Violation. The Summary Report of Violation, along with supporting documentation, is coordinated with the Air Force General Counsel. After coordination is complete, SAF/FM sends the approved Summary Report of Violation to the office of the USD(C). The USD(C) reports all violations to the Office of Management and Budget, President, President of the Senate, and Speaker of the House of Representatives.

ADA Program Successes

The Air Force has successfully reduced the backlog of older investigations and implemented improved screening procedures for identifying potential violations. In addition, organizations are focusing more attention on preventing ADA violations. MAJCOM, FOA, DRU, and Air Staff ADA prevention initiatives include increased fiscal and appropriation law training along with comprehensive management program and budget reviews. These preventive measures are bringing the Air Force closer to our ultimate goal of having 10 or fewer ongoing ADA investigations at any one time.

Improving Investigation Timeliness

Greater emphasis needs to be directed toward improving investigation timeliness. The Air Force, on average, is taking about 15 months to complete the investigative process. DoD guidance requires that the ADA investigation take no longer than nine months from start to submission of the Summary Report of Violation to USD(C).

ADA violations are not completed within the required nine month period primarily because (1) the investigation is the investigating officer's primary duty until completion, (2) the organizational activity where the

violation occurred did not make procedural corrections to prevent future violations and/or correct the adverse funding condition that resulted from the violation, (3) the individual(s) identified as responsible for the violation were not provided an opportunity to comment on the investigation results, (4) the disciplinary action decision was not adequately supported, and (5) legal reviews take a long time to complete.

Future Initiatives

Two initiatives are currently in the works that should, when completed, noticeably improve the ADA investigative process. First, a new Air Force Instruction will soon be released that will further clarify and describe how the Air Force investigates, reports, and processes ADA violations. Second, SAF/FM is in the process of developing an investigator training course that will deliver "just-in-time" training in the requirements for how to conduct an ADA investigation.

Summary

A recent DoD Inspector General report on the Air Force plan for implementing new DoD guidance on ADA violations stated that "The Air Force gave a high priority to improving, investigating and reporting on Antideficiency Act violations. We commend the efforts of the Air Force." The Air Force has successfully implemented a program for identifying, investigating and reporting ADA violations. In addition, tremendous progress has been made in reducing the backlog of older ADA investigations and number of new cases reported for investigation. Most of the improvement is attributable to increased support from senior SAF/FM leaders, more attention and involvement in identifying and investigating ADA cases from major command financial management organizations, better screening of suspected violations and improved ADA training. To further improve the investigative process, organizational commanders need to more closely monitor the status of ongoing investigations and take whatever actions deemed appropriate to identify and correct the factors causing unacceptable reporting delays.



About the Author



Mr David Sapp is assigned to the Air Force audit liaison and follow-up organization (SAF/FMPF) in the Pentagon. He works with Major Commands and Air Staff organizations in identifying, investigating, and reporting potential ADA violations. Mr Sapp has a bachelor of science in Business Administration from Fairmont State College and is a graduate of the Army Comptrollership Program, receiving a MBA from Syracuse University. His prior work experience includes assignments with the Air Force Audit Agency and the US General Accounting Office. He is a Certified Government Financial Manager and a member of the Washington Chapter of ASMC.

Advancing DoD Travel Reengineering Goals

by Lieutenant Colonel Stephen C. Tye

I remember vividly the first time I caught a glimpse of travel reengineering. The occasion was the January 1995 Air Combat Command (ACC) Comptrollers Conference at Langley AFB, Virginia. Travel reengineering was a pipe dream. Yet, considering the Air Force was in the throes of downsizing, a concept that promised work reduction and process simplification captivated my interest. A great deal of change was about to take place in the name of travel reengineering.

This article condenses some of the key events associated with one chapter of travel reengineering, the chapter written by the travel reengineering teams at Langley AFB, Virginia and the 11th Wing, Bolling AFB, Washington D.C. In retrospect, the achievements of these teams are nothing short of amazing. It is most appropriate to recapture the highlights and duly recognize those involved.

Let's begin by putting things into perspective. In FY94 ACC had 228 personnel dedicated solely to performing travel work. As a group they processed over 510,000 annual travel documents. ACC was, in fact, processing this many documents even after fully implementing the Government Travel Card Program which had eliminated nearly 80,000 annual travel advances. Travel generated an enormous work load. It involved as many as 17 steps to prepare and pay travel authorizations. It was also complicated, cumbersome, and manual.

When ACC learned the 11th Wing and the Pentagon were experimenting with a prototype automated travel system, it asked to participate. ACC's rationale was to ensure the result could be implemented Air Force-wide. The 11th Wing, which had already gained notoriety for receiving Vice President Gore's Golden Hammer Award for the initial concept, eagerly welcomed the company. They were already working to merge existing government travel software with a commercial off-the-shelf software package. Their goal was to create an automated program that could handle the full spectrum of DoD travel and link travel accounting data to the general Air Force accounting system. This automated program, combined with a General Accounting Office sanctioned electronic signature, became the basis for the Federal Automated System for Travel, or FAST.

The timing of this joint venture was fortuitous for both. The larger DoD travel reengineering effort was just getting underway, and both the 11th Wing and Langley AFB were perfect selections as travel re-invention laboratories. The 11th Wing's customer base represented over 12,000 potential travelers. Langley, with its operational wing and a headquarters, had over 10,000. Both sites posed a challenging test for this new travel system, and by the spring of 1995, FAST was on the launch pad and ready to take flight.

Just as Thomas Edison did not create the perfect light bulb on the first attempt, FAST did not get off the ground without some regression. Despite promising pretests, major problems materialized once implementation began. Of these problems, the one causing greatest

Just as Thomas Edison did not create the perfect light bulb on the first attempt FAST did not get off the ground without some regression.

concern was Local Area Network (LAN) server capacity. FAST, which operates in a LAN environment similar to electronic mail, absorbs a considerable amount of memory capacity. As more users came on line, existing servers quickly reached their maximum capacity, making FAST, well, not too fast. The simple solution was to procure new servers large enough to enable FAST to compete with other LAN programs.

Another major issue related to training. It was obvious from the beginning that a comprehensive training program was necessary to teach travelers how to use FAST. This, too, was a significant effort that took a great deal of time to develop and maintain. As every new organization was *brought on line* in the technical sense, time had to be carved out for mass briefings and individual hands-on system training. Feedback became a source for concern as new users began supplying complaints of system *unfriendliness*. As a DOS-based system, FAST could be somewhat difficult to use, particularly for initial users. The solution was to establish a customer help-desk or *hot line* to provide immediate tutorial information as needed. Eventually this idea expanded to include on-line access to frequently asked questions, or FAQs, and a published Users Manual.

Even with help-desks and hot-lines, nothing took the place of good old fashioned salesmanship. People typically resist change anyway, and the thought of something as radical as a paperless travel system with electronic signatures caused considerable resentment. Travelers could no longer *see and touch* the travel process. This major paradigm shift required a real *leap of faith*. In light of these issues, FAST needed a strong marketing effort to extol its virtues and advantages.

People typically resist change anyway, and the thought of something as radical as a paperless travel system with electronic signatures caused considerable resentment.

Lack of technical skills raised yet another issue. When the Langley implementation effort began, very little formal technical training existed among the FAST team members. Even without this technical capability, team members made a great deal of progress with nothing more than genuine G.I. initiative. However, many organizations had independently developed LAN structures that required upgrading to be compatible with FAST software. Similarly, pre-implementation planning entailed in-depth LAN assessments to help understand the communication structural needs of each organization. Although base communication experts availed themselves to this effort, the need to have an organic technical base became obvious. Langley's solution was to enroll two NCOs in network school to earn their accreditation as **Certified Network Engineers**. Once these skills were acquired, FAST technicians made most of the necessary LAN enhancements themselves saving a great deal of time. So, after procuring larger servers, establishing a solid training program, initiating a strong publicity effort, and acquiring networking skills, FAST got on the fast track.

Within a short time lessons-learned folders began to bulge with information. Meetings between the 11th Wing and Langley were regular occurrences, in addition to daily interface. As the implementation effort progressed, a phenomenal cooperative effort developed. Team work solved a never-ending list of problems and kept FAST up and running practically day and night. As a bonus, numerous software improvements and program enhancements were produced—significant achievements in their own right.

By late 1996, as FAST implementation at ACC headquarters and the Pentagon neared completion, both teams prepared for their next challenges. The 11th Wing completed the Pentagon and set their sights

Advancing DoD Travel Reengineering Goals (Continued...)

The Langley vision for FAST had always included, at a minimum, all of ACC.

on base-level units at Bolling AFB. Likewise, Langley looked to the 1st Fighter Wing, but also focused efforts on developing the first FAST exportation plan.

The Langley vision for FAST had always included, at a minimum, all of ACC. For exportation to work efficiently, new premises were in order. An exportation plan was needed for starters to describe FAST implementation in detail. Langley wanted an *off-the-shelf* type of plan capable of guiding the actions of an implementing base. This plan had to be a complete recipe for success, so to speak. Secondly, the implementing base must be able to perform the implementation with local resources. ACC headquarters would provide the engineering and technical support, but an implementing base needed to perform the actual hands-on implementation and training.

Late 1996 to early 1997 was a particularly challenging period as these new concepts began to take form, and as the headquarters FAST team began to take on a new look. Within a four-month period, three NCOs left active duty creating a critical void in FAST engineering and technical support skills. Fortunately, advance planning compensated for these losses. Temporary overhires to perform the bulk of administrative work, and contractors to handle the technical workload would now form the nucleus of the Langley FAST team. This transition took place gradually allowing support for the existing FAST network to continue without problems and implementation to remain on track.

As the Langley effort now focused on the 1st Wing implementation, a decision was made to transfer the bulk of the implementation responsibilities into the hands of the 1st Fighter Wing itself. More specifically, the 1st Comptroller Squadron (CPTS) assumed a leadership role. Several 1 CPTS folks had been key members of the Langley team from the start, and were well versed in the implementation effort. However, up until this time, they had only performed in a support role. Now they were about to call the shots "on their turf" while deferring to their headquarters counterparts for technical assistance.

The implementation effort at the 1st Wing, similar to the headquarters implementation, was also ambitious and challenging. Competing wing priorities such as deployments and exercises caused several scheduling delays, but progress remained steady. One of the biggest issues facing the 1st Wing, though, was how far to extend the implementation process into the bowels of the 1st Wing organizations. Headquarters personnel typically travel more frequently than their base-level counterparts, so virtually everyone at command level received user training. In contrast, operational wing personnel typically travel less considering their mission, that is, wrench turners in Maintenance, stock clerks in Supply, cooks in Services, etc. Many wing personnel were *infrequent travelers* so it was of great concern as to how FAST would work for them. The 1st Wing decided to adjust the implementation approach accordingly. Training was limited to travelers most likely to travel, but also capable of expanding later to include new users as the need became apparent. Likewise, the 1st Wing established unit trainers in a *train-the-trainer* fashion to allow units to add new users later as desired. These approaches worked well and 1st Wing implementation moved steadily and reached the final stage in the summer of 1997.

Finally, after three years, the **FAST** test under DoD travel reengineering has been declared a complete success. With 10,000 users and 75,000 electronic documents processed by Langley as of this writing, the pipe dream has become reality. Its success is catching on with other MAJCOMs, too. Most recently, HQ AETC followed ACCs lead by initiating **FAST** implementation at Randolph AFB, Texas. The **FAST** test also continues at ACC. This past summer ACC plotted its next course to Mountain Home AFB, Idaho. When **SAF/FM** assumed the lead for Air Force Travel Reengineering efforts, it tasked ACC to see how well and how quickly **FAST** could be exported. These test results will contribute towards further developments under the DoD Defense Travel System (**DTS**) concept. Most particularly, the results will be of value to the Defense Travel Region (**DTR**) 6 initiative. **DTR** 6, a compilation of DoD sites within an 11-state section of the middle United States, will be the first such region to test and implement a contract-operated automated travel system under **DTS**. Exportation will be a major issue for **DTS** and **FAST** is already paving the way by meeting these issues head-on now.

*In conclusion, the **FAST** story is one of victory and celebration, not only for the dedicated people at Langley and the 11th Wing, but also for the larger DoD effort.*

In conclusion, the **FAST** story is one of victory and celebration, not only for the dedicated people at Langley and the 11th Wing, but also for the larger DoD effort. **FAST** is an unparalleled success and its greatest contribution is proving that electronic, paperless travel works, and works very well. While future travel reengineering efforts may shift to other software designs, **FAST** clearly earns a notable spot in financial management history as a true pioneer in the DoD travel reengineering effort.

As a final comment, the financial management community should express a debt of gratitude to those most responsible for getting **FAST** off the ground. These folks set the stage for what now has become the most successful travel reengineering system in the DoD today. Members of the original **FAST** implementation team include:

Mr George Cava, 11WG/FM
Ms Denise Schisel, 11 WG/FMI
Mr Larry Hedrick, 11 WG/FMI
Capt Rod Berk, 11 WG/FMI
Mr Dewey Cole, 11 WG/FMI
Col Robert Adams, HQ ACC/FMF
Lt Col Charles Thomas, HQ ACC/FMFO
SMSgt Robert Sullivan, HQ ACC/FMFOP
SSgt Karlowe Kroon, HQ ACC/FMFOP
SSgt Troy Young, HQ ACC/FMFOP
SSgt Juliana Gibson, 1 CPTS/FMFT
SrA Timothy Rogers, 1 CPTS/FMFT
SrA Terry Welch, 1 CPTS/FMFT
SrA Sean Freeman, 1 CPTS/FMFT



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Advancing DoD Travel Reengineering Goals



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USAFE TOP DOLLAR '97



Chief Master Sergeant Larry P. Gonzales is the command enlisted functional manager, Headquarters, United States Air Forces in Europe (USAFE), Ramstein Air Base, Germany. He serves as principal advisor to the USAFE Comptroller on enlisted and functional policy matters representing over 350 enlisted personnel at 30 locations throughout Europe.

The chief has worked in all areas of the accounting and finance career field, mostly at base-level offices.

USAFE TOP DOLLAR '97

by Chief Master Sergeant Larry P. Gonzales



The 1997 USAFE TOP DOLLAR Competition was held at Ramstein Air Base last June. As expected, the event was a resounding motivational success for our FM and LGC competitors. The Top Dollar staff also benefited greatly from the experience as most members were junior airmen from the 26th Regional Accounting and Finance Squadron at Ramstein AB and many of the new people on the headquarters staff had never been through a Top Dollar competition.

Also at this year's USAFE competition, we had a team from the U.S. Army in Europe (USAREUR). Their participation added to the enthusiasm and spirit of the competition and we learned things from each other. What we learned was the Army regularly trains for their wartime mission, holding tactical evaluations on a regular basis that are much like Top Dollar except that only one battalion (squadron) participates. The battalion deploys to the field for a week or so and, among other challenges, faces functional scenarios similar to ours which they are scored on. Their score determines whether the battalion is mission capable.

During the competition and since, many of us long-time Top Dollar veterans took time to consider the future of Top Dollar. I'd like to present some of our collective thoughts.

One of the issues we discussed at length is best summed up with the statement, *Top Dollar validates training*. This is an important concept to understand and accept so that we can step away from the idea that com-

petitions *train* personnel on their wartime mission. You don't train for one week a year and expect to be ready to perform your wartime mission just as a football team can't show up on Sunday and expect to win without practicing. Sports competitions are excellent examples of how training prepares an athlete to do his or her job. Just as the sports competition validates the athlete's training, Top Dollar validates the strength of a unit's training program.

We don't have to look very far to see other Air Force examples. The Security Forces train year round for **PEACEKEEPER CHALLENGE**. Pilots train continuously and their training is validated in competitions such as **GUNSMOKE**, **WILLIAM TELL** and **RED FLAG**. Airlifters train for the **AIRLIFT RODEO**. So, let's accept the fact that Top Dollar competitions validate our wartime training and address the bigger issue, *How should we be training for our wartime mission?* With that question on our minds and the exposure to our sister service's programs, we started brainstorming.

One idea (and this isn't new) was to have the MAJCOM/IG inspect the comptroller squadron's mission readiness. A standardized checklist for Air Force-wide use could be developed and possibly include many of the LOGDET kit and activation validations. Perhaps the IG could



With ABS, this temporary office could provide almost all base customers with the information/service they need.

block all LAN access to FM computer systems to see how a unit operates with only a laptop with dial in capability? Maybe the IG can run a handful of scenarios and have the results considered in the overall FM rating? There are numerous ways to get the IG involved, but this would essentially be another *validation* of training and not a training program.

Another idea we kicked around was to have the comptroller office take part in base exercises. We are not talking about setting up a processing line like we traditionally have done, but to shut down all customer service in the comptroller office and relocate it to another place on-base for the duration of the exercise. A radical idea? Maybe, and then again, maybe not.

What we're suggesting is to basically set up a Top Dollar team somewhere on base and run real scenarios all day. The scenarios are real because your customers will be your scenarios and all customers would have to utilize the temporary office. You wouldn't limit it to just military pay or travel customers, it would be across the board. The staff or the *team* in the temporary facility could be as large as you want or need it, but it wouldn't be the entire comptroller squadron, only enough to provide the same type of services that would be accomplished in the deployed environment. In Military Pay, the documents would be completed and coded, but then sent to the main office for input. In Travel, you would screen the vouchers, answer questions, and send the vouchers back to the main office for computation and payment. In Budget, you would review AF Form 9s, travel orders (if applicable to your base), answer resource advisor questions and phone calls, and process target loads. There are numerous things you can do out of the temporary office.

The key is to provide an environment in the temporary office that is similar to a deployed site. You wouldn't want too many people to staff it because you want to force people to work outside their normal job and gain that experience. Also, the temporary office would not be able to pass a customer off to the main office because they couldn't do that in a deployed environment. They would use the Automated Battlefield System (ABS) so they could provide the customers with service on the spot and not make them come back later for an answer. With ABS, this temporary office could provide almost all base customers with the information/service they need. So, this set up would not be a major inconvenience to the base and it would provide real training to the organization by forcing individuals to work autonomously from the main office.

We would recommend this be done on a quarterly basis. Some bases don't exercise that often so the Comptroller training program may have to step in and require a temporary office be set up once a quarter whether there is an exercise or not. We also would recommend the temporary office not be set up in the same place every time or else it would become too routine. The teams would not have to overcome space problems, communication problems, electrical power problems, etc.

The point of this article is to try to get people thinking about the future of Top Dollar and our contingency training program. Since LGC is a part of Top Dollar and FM and LGC operate as a team when deployed, we would need to work them into any plan for the future. Top Dollar has been great for the financial management community. Now, it is time to take the next step and truly institutionalize warrior training into our business. A review of all the FM personnel deployed to contingencies over the last five years will clearly show that we are an integral part of any contingency deployment plan. Let's build the troops to fulfill those requirements.

Women in Military Service for America

An Interview with Brigadier General Wilma L. Vaught, USAF, Retired

by Mrs Gloria R. Jaskiewicz

Former
Air Force
Comptroller
Helps Establish
Women's
Memorial

I caught the Metro from the Pentagon station to Arlington National Cemetery. It had been two weeks since the dedication of Women in Military Service for America Memorial and I was there to interview Brigadier General Wilma L. Vaught, USAF, Retired, and President of the Board of Directors, Women in Military Service for America Memorial Foundation, Inc. It was early in the morning and so many tourists—both men and women. I had no idea how difficult this interview would be at the memorial. General Vaught is an icon to women veterans—the spokesperson for women that have served and are serving in the military.

She posed for and with the veterans, the families of veterans, and other tourists. One constant was the smile and pleasure she seemed to have with every picture taken or question asked. She is proud of the memorial and so are the women veterans. You can sense their deep pride—from the friends, the fathers, the mothers, the husbands, the sons, and the daughters of women veterans—it showed on their faces.

The memorial was built at the ceremonial Grand Entrance to Arlington National Cemetery. The road to this memorial—from the American Revolution to the present—has taken over 220 years. It began in the American Revolution where women were nurses, water bearers, cooks, and saboteurs and continues today with women working a host of military specialties—astronauts, fighter pilots, and guards for the *Tomb of the Unknown Soldier*. The memorial commemorates the service of more than 1.8 billion women who have served their country. It is a tribute to military women—past, present, and future. It reflects Duty, Honor, Country, and Pride. These words come to life in the exhibits and stories of women who have served.

That morning, the first “at the memorial” retirement ceremony was being prepared. It was very fitting that the first person to retire there was a woman—a Chief Master Sergeant. The ceremony was to be held in the auditorium-style theater. The theater with purple seats—the color symbolizing *jointness* within the Services.

You may be asking yourself, what does this have to do with Comptrollership? The link is Wilma L. Vaught—a former Air Force comptroller. A woman of many firsts. The first woman selected for promotion to Brigadier General in the comptroller career field. The first woman to graduate from the Industrial College of the Armed Forces at Fort Lesley J. McNair, Washington, D.C. The first woman major



As you approach the memorial, you see a fountain and reflecting pool which symbolizes life. Staircases through archways represent the breaking down of barriers. Inside there is a gift shop—the only one in the world specializing in memorabilia for women service members and veterans. It also specializes in books written by women in the military. In addition there is a Donor Recognition Wall; 196-seat Theater; Exhibit Gallery which showcases artifacts, text, and memorable images donated by women who have served in the military or by their families; a Hall of Honor; an Education Center; and the heart of the memorial—the Computer Registration. The Register is a computerized database of information about the women. You can access the photographs, military history, and individual stories of the registrants by typing their name into one of the computer terminals.

On the upper terrace are huge glass tablets, inscribed with quotations by and about women who have served. When sunlight passes over these tablets it creates shadows of the texts on the walls of the gallery below.

Women in Military Service for America (Continued)...

command comptroller. The first woman to head a board of directors of a major credit union. The first woman to command a unit receiving the Joint Meritorious Unit Award. The first woman to deploy with a Strategic Air Command bombardment wing on an operational deployment.

General Vaught's road to the memorial began in 1957 as a Lieutenant when she took the oath of office *to support and defend the Constitution of the United States*. This was during a time when women made up less than one percent of the Air Force. Enroute, her educational path took her from Illinois, where she earned a Bachelor of Science degree from the University of Illinois, Champaign-Urbana; to Alabama where she earned a Master of Business Administration

degree from the University of Alabama, Tuscaloosa; and in 1991 to South Carolina where she was awarded an Honorary Doctorate of Public Affairs from Columbia College. She was also awarded the Distinguished Alumni Achievement Award by the University of Illinois in May 1983.



The Air Force provided the opportunity and Wilma L. Vaught met the challenge. Her military career led her to various comptroller positions at Barksdale AFB LA; Zaragoza AB, Spain; McCoy AFB FL; Saigon, Vietnam; Wright-Patterson AFB OH; The Pentagon, Washington DC; Andrews AFB MD; and Ft Sheridan IL.



During her ten years on the board of directors for the memorial foundation, she reflected on the many challenges the military prepared her for. The Air Force, particularly her assignments at the Pentagon, Air Force Systems Command, and her last assignment as a Commander, honed her skills in management, acquisition, program management, contracting, and speech writing and presentation. She believes we sometimes lose sight of how much we are learning and how much it applies to other things that

The primary mission remains—to make visible the role of women in the military and their accomplishments and achievements.

we'll do in life. She is a woman of high ideals and integrity. She led by setting the standard for others to follow. She is proudest of the fact that she stood and was counted.

She believes financial management is and will be a vital function—one that must not be overlooked. She continues to stress the importance of high standards of ethics that people in the Financial Management career field must have. The importance of knowing the right thing from the legal point of view and the moral point of view. Financial managers must continue to be the leaders who demonstrate the highest standards of integrity and conduct. General Vaught believes there is always a place for a person who understands financial management and who is willing to be a watchdog to ensure things are done properly. This is even more important in a downsizing environment.

I asked Gen Vaught if she could breathe easier now with the dedication of the memorial behind her. By no means was her reply—it is only the beginning. The primary mission remains—to make visible the role of women in the military and their accomplishments and achievements. The Education Center needs finishing, we need to get more women registered, more money needs to be raised, and there is the ever changing and updating of displays. You can say the work is just beginning.

Today 17% of the members of the Air Force are women. Women account for 193,114 of the 1.42 million Americans in uniform. The memorial and the foundation have become the repository of memorabilia for the history of women in the military. The story is there to tell and the memorial tells it well.

The Air Force financial management community is proud of Brigadier General (retired) Wilma L. Vaught and the outstanding contribution she has made to maintain the memory of all military women who have served their country.



QUESTIONS about the memorial?
Requests for information should be sent to:

**Women in Military Service for America
Memorial Foundation, Dept 560
Washington, DC 20042-0560**

**703-533-1155 or
1-800-222-2294**

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A-76 Initiatives and Project Jump Start: The Coming Tidal Wave

In the next several years a tidal wave of A-76 initiatives will hit every Air Force command and installation. Even "tidal wave" is an understatement, since a tidal wave hits only once. The A-76 tsunami will have a huge impact for years to come. This reenergizing of A-76, and the larger thrust for outsourcing and privatization (O&P) of which it is a part, results from senior leadership's plan to make Air Force infrastructure more efficient and cost-effective, thus making more funds available for force modernization. While our force structure has been cut back significantly in recent years after the Cold War, our supporting infrastructure has not yet been similarly reduced. Desert Storm perhaps settled forever arguments about quality versus quantity in weapons systems: it was superior technology, along with the world's best trained military, that resulted in a quick victory with relatively few casualties. Given the deficit-fighting environment among the American public, we can only afford the next generation of advanced technology weapons if efficiencies are realized elsewhere. That "elsewhere" is in the business domain, in those support functions at every installation which are not inherently governmental or essential for military to perform.

"A-76" refers to the Office of Management and Budget's (OMB) Circular A-76, a document which outlines a very American principle: that the Federal government has certain duties and exists for the sake of these duties. Beyond what is necessary to accomplish these duties the government should not venture without good reason. The principles of A-76 have been invoked by the government for a long time: since the 1950's the Federal government's official position has been that the government will not compete with the private sector to perform commercial activities. The theory is that government should limit itself to those activities that are inherently governmental or military essential (e.g., combat and direct com-

bat support, printing money, or deciding on the use of government resources). Another reason for the policy is that the private sector has incentives from competition and the profit motive to perform commercial activities more efficiently than the government. Government organizations can suffer from inertia—the tendency to keep an organization static despite changes in mission or workload. Admittedly private sector organizations can also manifest such inertia, but market disciplines pose a countervailing force to oppose this tendency.

Federal agencies did not aggressively implement this government commercial activity policy until OMB began to emphasize A-76 policy in the late 1970's. The program has always been controversial because it challenges the *status quo*. Also, in DoD, commanders like the flexibility of having functions performed by military or federal civilians, compared to the often more precisely defined limits of contract performance. But such flexibility in many base functions is a luxury which we can no longer afford when the defense budget, in the absence of a significant conflict, will not be growing (except for inflation) for the foreseeable future and the next generation of advanced war-fighting weapons will be very expensive.

Does A-76 mean "contracting out?" This is a common misconception. The name of the game from the DoD and Air Force view is competition. Sometimes we use an A-76 cost comparison to bring functions back in-house. The possibility of doing so puts pressure on contractors to keep any cost increases to a reasonable level. While contractors have historically won about 60% of competitions, the 40% won by in-house organizations is the result of the way the Air Force has managed the program: government employees have always been given a fair chance to prove they're competitive and win the work, while the process has re-

mained faithful to OMB-directed rules. However, in 1996 OMB's rules changed: a new 12% overhead factor added to in-house personnel costs may mean fewer in-house decisions. While it is too early to tell if this is the case, the in-house has won several cost comparisons since the new factor has been in effect. The organizational reengineering that takes place in developing the most efficient in-house organization has historically resulted in a 30-35% reduction in employees. Thus, savings are realized even if the in-house bid wins, or if a contractor wins and his or her cost of performance somewhat exceeds the bid. Since winning contractors must beat the government estimate by 10% of in-house personnel costs, and the government's bid is usually a 30-35% reduction, a contract increase would have to be 40-45% over their bid for there not to be savings.

Jump Start is the code name for what is only the first round of Air Force O&P efforts. Yet Jump Start plans on more A-76 initiatives in the FYDP

than the Air Force has done in the last 20 years—a very tall order, though doable. Large scale contract operations are not entirely new to the Air Force—Vance AFB has been known since the 1960's as “the base run by a contractor.” Perhaps more bases will follow that route, though government employees will always have a decent chance to win. And of course, comptroller offices will be in the middle of all this action with budget analysts serving on A-76 steering groups and financial analysts performing independent reviews. AF/XPMR has coordinated on the SAF/FM position that budget, independent reviews, and oversight of cost estimating are inherently governmental functions. While comptrollership is reengineering in many ways (travel pay and regionalization of accounting and finance), core comptroller activities will be around to participate in the A-76 process. So be prepared in your own expertise area for this tidal wave of A-76 activity! For the Air Force to get to future battles “firstest with the mostest,” it's got to happen.



Best Author—October Issue

*A Case Study to
Combine Accounting Liaison With
Financial Management and Analysis*

by Lieutenant Colonel Bill McCarroll





NOTES FROM THE:

Deputy Assistant Secretary, Budget

by Major General George T. Stringer

By now, the FY99 Program Budget Decision (PBD) cycle is history. The FY99 President's Budget (PB) should be on its way to the printers—closely followed by the Air Force's PB Highlights. Hopefully, we've given the MAJCOMs greater insight into this year's process through access to our PBD database. For a blow-by-blow transaction history—ABIDES is still your best source. Join us on *the net* (i.e. the FM Home Page) for the FY99 PB Highlights and Media Conference information.

Working Capital Fund Cash Summit. The Air Force will hold a high level, multi-functional summit to discuss Working Capital Fund (WCF) cash management early in 1998. The summit will focus on process changes to improve cash accounting and forecasting at all levels of WCF management. The team will also discuss training requirements for cash managers. We expect participation from the Defense Finance and Accounting Service, the Air Force Audit Agency, Air Force Materiel Command, and USTRANSCOM.

Material Support Division (MSD) Stand-Up. The consolidation of the wholesale supply divisions was effective 1 October 1997. While there were growing pains, all the data systems are updated and the prices finalized. AFMC has a hot line available to all customers at DSN 986-0731 or commercial 937-656-0731, and further information available on their web site at <http://www.afmc.wpafb.af.mil/hqafmc/sc/msd>.

Streamlining Budget Operations. SAF/FMBOO is leading the development of a new annual financial plan. A task force within FMB is examining several alternatives to present to the MAJCOMs. Our goal is to reduce workload and provide only *must have* information in the annual financial plans which are normally due to SAF/FMB in May of each year. We are planning to implement the new format with the FY99 Financial Plan preparation.

Base Operating Support Metric. We are making rapid progress toward development of a base operating support metric for Program Element Code xxx96. Briefings and meetings have been held with AF/XPP and AF/ILX. A second call for data was released to the MAJCOMs in October. Our goal is to have the metric ready for the FY00 POM after review by the MAJCOMs and the AF Corporate Structure.

Financial Information Resource System (FIRST). In our last update we explained that Anderson Consulting was making a technical assessment and recom-

mending improvements for our budget systems modernization initiative, FIRST. Since that time, we have restructured the FIRST program to implement many of their recommendations. SAF/FMB, AFCIC (AF/SC), Electronic Systems Center (ESC), Standard System Group, and Materiel Systems Group were all involved in developing the final recommendations. We have assigned program management responsibility to the new ESC Financial Special Projects Office (FN SPO), one of approximately 20 new Systems Program Offices established by ESC to develop and maintain various information systems.

The transition of FIRST program management to ESC/FN is complete. ESC/FN is pursuing an accelerated acquisition development effort that will involve proposals submitted from interested contractors. ESC/FN released an initial Commerce Business Daily query to the public in mid-October for Commercially-Off-The-Shelf (COTS) software that contractors could use to develop portions of FIRST. ESC/FN is having an independent team assess work done to date and plans to have contracts in place no later than April 1998 with software deliverable in 12 months or less. We will furnish details of the planned schedule when they are available.

SAF/FMBMA-S, located at Maxwell AFB, Gunter Annex, Alabama, remains a key player in FIRST and will define and manage functional budget system requirements. Defining requirements for the next iteration of FIRST began in December 1997. This next iteration will focus on the requirements for acquiring accounting data for use in FIRST. For a more detailed definition of *Acquire Accounting*, please consult the FIRST home page. The home page address is www.ssg.gunter.af.mil/FIRST.

Financial Management Policy Review. SAF/FM has invited the SAF/AQ and AF/IL communities and AFMC to participate in a review of financial management policy which, where appropriate, will recommend changes that will facilitate more efficient program management and execution. The objective is to provide a forum which can identify specific policies and procedures under FM control that are proven impediments to important reforms or initiatives. The review will also consider problems in policy application or understanding, training and education. Suggestions for areas of review should be forwarded to SAF/FMB.

NOTES FROM THE:

Deputy Assistant Secretary, Cost & Economics

by Mr LeRoy T. Baseman



Cost Integrated Product Teams (CIPTs) Lessons Learned

The streamlined CIPT milestone review process has proved itself productive for all involved. Practical lessons learned identified include earlier start dates, developing and abiding by a firm estimate schedule and the early identification of high cost/ risk areas. Additional benefits include a greater number of interim reconciliations with the program office, the continual production and review of estimate documentation, avoiding downtime due to schedule slips, considering risk analysis up front, avoiding changes in computer tools (i.e., ACEIT vs Excel), maintaining a spirit of cooperation in the CIPT, and using e-mail to help communication and exchange information.

Contractor Cost Data Report (CCDR) Reengineering Status

New CCDR Processing Guidance instructs ACAT I program offices to coordinate all CCDR plans through their respective CIPTs. As the designated lead of Air Force ACAT I program CIPTs. The Air Force Cost Analysis Agency (AFCAA) is beginning to initiate the coordination of CCDR plans through the CIPT. AFCAA is preparing guidance on the Air Force review process for ACAT I (Acquisition Category I) program CCDR plans. AFCAA is also working to identify which organization(s) will be responsible for review and approval of Air Force ACAT II and III program CCDR Plans.

If you would like more information on how to initiate a review of your CCDR plan through the CIPT, contact Theresa O'Brien at (703)604-0394. If you would like to be a part of the CCDR Focus Group or would like more information on the CCDR Reengineering efforts, refer to the CCDR web site at <http://www.ida.org/DIVISIONS/card/CCDR/ccdr.htm>.

FM



NOTES FROM THE:

Deputy Assistant Secretary, Financial Operations

by Mr John J. Nethery

Jump Start Results

In October 1997, the **Air Force Council** approved recommendations from the commands and headquarters staff to study a potential of 41,000 military and civilian Air Force authorizations for outsourcing and privatization (O&P). At press time, the commands were in the process of packaging their proposals (e.g., considering command-wide vice individual A-76 studies and merging like-functions for A-76 studies) for **SECAF/CSAF** approval. We expect to announce the studies (which will take many months to complete) during the next few months. **FM** identified three main areas for Jump Start:

1) **DFAS** Streamlining resulting in a reduction of 479 **USAF** military authorizations assigned to **DFAS** (approved in **PBD 416** in Nov 97),

2) Travel re-engineering reductions of 386 installation **FM** authorizations (29 civilian & 357 military) (approval is subject to implementation of the **Defense Travel System (DTS)**), and

3) **DFAS** Capitalization/Consolidation of the remaining **RAFO/AFO** functions (approval subject to **USD(C)** decisions).

The 1,100 reductions and transfers will be spread over the **FYDP** and are subject to change.

MAJCOMs have specific information on installation cuts. In addition, some number of **FM AFSC** authorizations may be converted to civilian or O&P'd in other functional areas, e.g., resource advisors assigned to a squadron identified in Jump Start. We will assess the impact as authorizations are identified. Despite these reductions, several thousand **FM** positions will remain in the Air Force and we will have a viable career field.


Report to Congress on **AFAA** Audit Recommendations

The Air Force's Semi-Annual Report to Congress on the status of Air Force Audit Agency (**AFAA**)

recommendations for the period ending 30 September was due 30 October 1997. The report contained a detailed account of the status of all open recommendations where corrective action has yet to be taken as well as those recommendations that were implemented and closed during the period.

SAF/FMPF relies heavily on audit focal points established with each **MAJCOM**, **FOA**, **DRU**, **Secretariat**, and Air Staff offices to closely monitor and report on the status of audit recommendations. The audit focal point's continued support is needed to ensure responsible **OPRs** take positive, timely corrective actions to implement recommendations. Aggressive follow-up is especially needed in those cases where the recommendation has remained open far beyond the estimated completion date. **OPRs** should be encouraged to open a dialog with audit officials and negotiate an alternative course of action in those situations where the recommendation can't be fully implemented as planned or where it no longer makes sense to take the previously agreed-to-action.

The **Defense Commissary Agency (DeCA)** In-Store Banking

The **Defense Commissary Agency** in partnership with **NationsBank** opened an in-commissary bank at **Bolling AFB**, **Washington, D.C.**, in November 1997. This is the second in-store bank. The first was opened last summer by **NationsBank** at **Charleston AFB SC**. In 1996, there were more than 4,000 public supermarket bank branches in the country—up 40% from a year earlier. **DeCA** likes the idea of in-store banking because it offers customers a modern convenience and it allows manpower that performed cash functions to now serve customers. The full-service bank is located in the front of stores, using about 450 square feet, with an outside entrance so that civilians on-base can use the bank as well as shoppers of the commissary. Other stores at **Army** and **Navy** locations will open soon. 

NOTES FROM THE:

Auditor General of the Air Force

by Mr Jackie R. Crawford



Applying Current Technology to the Audit Process

Like many organizations, we are finding greater use of computer technology can help us accomplish our mission more efficiently and relieve some downsizing strains. Here are a few examples.

Access to Client Databases. At first glance, this concept may sound unthinkable—auditors directly accessing client databases and extracting data with limited client involvement. However, when properly coordinated and approved, this process works well for both client and auditor. Consider first the conventional practice—auditors requested data and clients wrote retrievals, obtained the data, and provided it to the auditors either in hard copy or electronic media. Success depended on how clearly the auditor communicated his/her requirements, how proficiently the client wrote retrievals, and how soon the client worked the auditor's request. Conversely, auditors with direct access to client databases can significantly reduce time and effort in obtaining necessary data. To illustrate, in a 3-day period at fiscal year end, one of our auditors extracted 1.7 billion records totaling 247 megabytes of data from nine locations. This effort saved client personnel countless hours in writing and working audit retrievals and also saved auditors 2 staff-months in requesting and reviewing the retrieval products. Additionally, this "rapid response" technique reduced audit cycle time at least a month. To protect client databases, we obtain "read-only" access and ensure only qualified audit personnel, with client knowledge and permission, are provided access.

Data Extraction and Analysis. Historically, we have taken statistical samples, reviewed the samples in detail, and projected the results to the universe. This approach provides quantified information but does not identify specific errors beyond the sample reviewed. Database analysis tools such as **Microsoft Access** or **Audit Command Language (ACL)** allow the auditor to identify anomalies in an entire database within minutes. For example, an auditor at Wright-Patterson AFB recently used **Microsoft Access** to identify stock numbers of substitute/interchangeable groups that were inconsistent between base and depot. The auditor took 2

weeks to collect the data, 2 days to develop his analysis approach, and 2 minutes to apply his program at each of 11 different bases. By identifying the mismatches, the auditor advised the client of potentially unsatisfactory substitutes between stock numbers. Using this data, base level logistics personnel (a) limited their orders to only valid items and (b) returned invalid substitute items previously ordered. The net effect was more efficient use of the Air Force's scarce logistics resources.

Automated Working Papers. Preparing working paper documentation is one of the more time-consuming aspects of auditing. As recently as 10 years ago, auditors handwrote most working papers. As we transitioned to computers, auditors began using word processing technology to prepare working papers more neatly and expeditiously. However, the process still required hard copy printouts for review and storage, and limited automation was available for summarization and report generation. Now the Audit Agency is on the brink of almost completely automating the audit process. To facilitate this process, we have equipped our auditors with laptop computers, and we are testing a very promising automated working paper package. You may soon see auditors scanning documents into their computer rather than making reproductions on your copier. Further, as the Air Force creates more paperless environments, the new technology will enable auditors to transfer data directly into their automated working papers. These improvements will enable us to continue shortening our cycle while effectively dealing with paperless environments.

Conclusion. Greater use of computer technology will help us complete our audits faster and do the work with less burden on the client's resources. Based on the feedback I receive, both of these factors are important to your satisfaction with our audit services. Overall, I am looking for our computer investments to yield significant dividends both in our internal process and in the quality of our service.





NOTES FROM THE:

Director, Defense Finance and Accounting Service—Denver Center

by Mr John S. Nabil

PayCall gives pay account information to members. Air Force members can now access pay account information through a new automated phone system, "PayCall." MAJCOMs began phasing in the system in October, with all MAJCOMs scheduled to be on line in December.

Information is available for all Air Force active duty, Reserve and Guard personnel and recent separatees. Access is available 24 hours a day, seven days a week, by calling toll-free 1-800-755-7413 from the United States or DSN 926-1281 from overseas.

First-time callers answer a series of questions to validate their identity, after which a personal identification number (PIN) is established. This PIN must be used in all future telephone inquiries. If customers forget their PIN, on-line assistance is available to help reset the PIN. Air Force members can also establish a second PIN to allow another person, such as a spouse, to obtain pay information. During the first month 18,085 callers accessed the system.

During the initial phase of PayCall, 16 percent of first-time callers had trouble establishing their PIN. Several steps have been taken to simplify the process, and reviews of user statistics and surveys are being conducted to ensure the problem is solved.

With PayCall, Air Force active duty members have access to a variety of information and services. Active duty members can get the amount of their last paycheck, federal and state tax information, their leave balance and debt balance, and allotment and direct deposit information, as well as request a reissued W-2 form.

Reserve and National Guard members can access the amount of their last paycheck, tour dates, federal and state tax information, total debt amount and deduction from last pay, as well as request a reissued W-2 form.

Recently separated Air Force members, separated up to 11 months, can access debt information, final pay amount, and tax information, as well as request a reissued W-2 form.

Since all calls are answered by an automated Integrated Voice Response System (IVRS), customers do not have an opportunity to speak to a clerk. For help with pay questions or problems, active, Reserve, and National Guard members should contact their local finance or pay office for assistance.

Debt and Claims Consolidation Saves Government Money. Out-of-service (OOS) Debt and Claims Man-

agement consolidation for all military services continues to move toward excellence, producing some very encouraging savings for the DoD.

To paraphrase a popular saying, *It takes money to 'save' money*; the DFAS, Debt and Claims Management Directorate, is always looking for ways to reduce the costs associated with collecting money owed the DoD.

In only about four years, efforts have yielded a significant decrease in OOS debt collection costs. The cost to close a debt case has decreased from \$600 to \$273. The current FY98 cost projection for closing OOS debt is \$154. This is a very dramatic cost savings for our customers.

Here's how such a notable task was accomplished. We believe there are two very influential factors that made these savings a reality. Systems standardization helped increase productivity and allows information to be processed uniformly. Economies of scale, produced through consolidation, were also instrumental in reducing the unit cost of collection.

The total FY97 cost of operations was approximately \$10M and collections totaled \$65.8M for individual OOS debts. This means we collected \$37.6M for the Army, \$12.6M for the Navy, \$11.9M for the Air Force, and \$3.7M for the Marine Corps. The return on investment is very good since for every \$1 DoD spends, more than \$6 in collections are returned.

Denver is able to process far more cases, more efficiently and with a greater rate of collection, through such improved customer service inquiry processes as the Automated Call Distribution Interactive Voice Response System (ACDIVRS).

ACDIVRS is a menu-driven system which allows callers to access generic information. This system also allows a debtor to be directly routed to the first-available customer service employee for specific assistance and information regarding their individual out-of-service account.

Former active duty military members or civil service employees or civilians treated at military medical facilities can access ACDIVRS by dialing 1-800-962-0648.

NOTES FROM THE:

Standard Systems Group

by Lt Col John H. Gill

The Budget Systems Branch has been busy this past year enhancing an existing system and developing a new Web based expert system. Microbased Budget Automated System (**MicroBAS**) for Windows version 1.0, 29 Aug 97, is now available via the World-Wide Web on the MicroBAS home page at <http://www.ssg.gunter.af.mil/microbas/microbas.html> or from the SSQ page link at <http://wwwesd.ssg.gunter.af.mil/>. UserID/passwords were sent via AUTODIN message to all organizations on AIG 12962. Organizations that did not receive this message should contact the HQ SSG Field Assistance Branch (**FAB**) for their UserID/password at DSN 596-5771.

All functions of the DOS version (except the RMS module) have been transitioned to the Windows 3.X/Windows 95/NT environment. A Selective Transaction History is included giving users access to transactions that have occurred in the accounting system over the past months. Users are able to research documents from cradle to grave identifying each step of the process that the particular document has undergone.

Mainframe download emulation access in Windows 3.X is through existing DOS and LAN emulation. Windows 95/NT download access requires use of the InfoConnect Next Generation software package. Since the consolidation to Operating Location (**OPLOC**) operations, many of the Defense Mega Centers (**DMCs**) have encountered mainframe performance problems. **LOUIS II** queries are consuming the mainframe's resources and slowing processing for all users including the **OPLOCs** daily processing. In an effort to provide relief for developing **LOUIS II** queries generated by **MicroBAS**, **LOUIS II** queries can now be executed at night; thereby improving performance. As a result, users are noticing drastic reductions in download processing time. This end of day scheduling provides a good position of the **BQ** end of day. It is now unnecessary for users to access an On-Line download during the peak morning processing hours of the mainframe.

User documentation for the Windows version is now on-line through the *Help* function. **AFM 172-313** will be maintained in the interim for the DOS version until all users have been consolidated to an **OPLOC**. Support for the DOS version is still available through the **FAB** until all user locations are either closed or consolidated under **OPLOCs**. Assistance in transitioning from the DOS to the Windows version is available through the **FAB** as well as technical assistance/difficulty reporting.

The Obligation Adjustment Reporting System (**OARS**) was up and running on schedule beginning 1 Oct 97 (FY98). This system was badly needed to replace the confusing and time-consuming manual process for upward obligation adjustments (**UOA**) which caused an increase in workload at all levels. The mission was to develop an

expert system to assist financial analysts at all echelons with the review and approval of upward obligation adjustments, improve the business process, field an operational system prior to FY98, and evaluate expert system technology for future use in financial and budget systems.

OARS was fielded in a record 15 months. **SSG**, working with Science Applications International Corporation (**SAIC**), began the development effort with a brief description of customer requirements stating the need for process improvement and an expert system.

Here's how simple it is to process a **UOA**. The initiator (resource advisor, budget officer, etc.) answers system-prompted questions. Based on those answers (dollar amount, appropriation, and type of adjustment), the expert system determines the level of approval authority required (base, major command, or secretariat). A routing slip is then created generating a sequential e-mail notice for coordination (**FSO**, contracting, etc.) and/or approval. Should the approval be at a higher echelon, then the exit point, normally the budget office, sends an e-mail notice via routing slip to the entry point at the next echelon. The coordination process is then repeated at each level until approved or disapproved. Once a decision is made, each individual involved in the coordination is sent an e-mail with the decision. Anyone involved in the **UOA** signs on to **OARS** using the intranet. As **UOAs** are approved, the system accumulates totals for the Congressional limitations/thresholds (\$4M/\$25M limits per **PPA** for within scope changes). Thus, the expert system eliminates manual tracking, hard copies and manual reporting.

The project was divided into three phases: **Phase I** was to develop and field a prototype in four and one-half months. Rapid development of the prototype began and it was placed into beta testing on schedule and under budget 17 January 1997 at Sacramento **ALC** and **Nellis AFB**. **Phase II** expanded the prototype to include **HQ AFMC** and all **AFMC** bases; **HQ ACC** and **Nellis AFB**; and the secretariat level on 1 July 1997. During July and August, seven hands-on training classes were held at **Gunter Annex**. Classes were provided to administrators from all Major Commands, followed by training for administrators from many of the subordinate organizations. **Phase III**, worldwide implementation, was completed on schedule 1 October 1997.

The **OARS** home page is now available via the World-wide Web at <http://www.ssg.gunter.af.mil/oars/oars.html>. **MicroBAS** and **OARS** systems continue to be supported by **HQ SSG/SBFB** and 24-hour support is provided through **HQ SSG FAB**, DSN 596-5771.



NOTES FROM THE:

Comptroller Training Flight

Training Quota Allocation Process

Are you interested in getting yourself or one of your personnel into a course at the Schoolhouse but you're not sure what to do? Here is a summary of the process and guidelines which we hope will help. Remember, the key is contacting the Training Manager at the Schoolhouse.

All requirements (quotas) are preset at a Training Programmed Requirement (TPR) conference one year before the effective date of the class. Each MAJCOM sets their requirements and forwards these to HQ AETC for consideration at the conference. It is determined how much money will be allocated for each course and the requirements from each MAJCOM is determined based on allocated money.

Now that you know how your quotas are established let's move on to getting a quota for a course if you do not have one allocated to you.

The first step is to determine what course you'd like or need to attend. A list of official courses and the required prerequisites can be found in AFCAT 36-2223 (formerly AFM 50-5). The next step is to call the Training Manager (TM) at the Schoolhouse, Ms Joan Nehlsen, DSN 736-7353. The TM will research the quotas by command to determine what command is not going to use their quota(s). If a command is willing to give up a quota, that major command DP will contact 2AF/DOPR to inform them of the transaction to remove the quota from their command.

The Schoolhouse TM will call the requesting major command DP and inform them of this transaction. The DP folks will coordinate the request back through the FM training manager. The requester must forward all pertinent data to 2AF/DOPR to input the individual on the class roster. Sounds simple—not quite.

This takes coordination and communication on your part and that of the TM at the Schoolhouse—

but it can be done. Don't wait until the last minute to do these transactions because it takes time. Please start at least **45 days** in advance of the class start date.

If you have questions concerning this type of transaction or any question regarding the courses at the Schoolhouse, please call Ms Nehlsen. We're in the business of training—please let us know if we can help assist keeping the training program productive to the career field.



NOTES FROM THE:

Professional Military Comptroller School

by Lt Col Deborah Bielling



Professional Continuing Education for Resource Managers

When you read this, I'll be gone from PMCS. I'll always treasure my tour as a PMCS instructor. Why? Because at PMCS I was involved with one of the best professional continuing education (PCE) programs available to Department of Defense (DoD) resource managers. I worked with the highest levels of comptroller leadership, many distinguished guest speakers expert in comptrollership and related specialties, a first-class faculty with diverse comptrollership experiences, and exceptional students from every facet of DoD resource management. It was an awesome experience. As I bid farewell, I thought I'd leave some final thoughts for those looking for professional development opportunities. I'll address the importance of PCE and explain how PMCS is actively involved in the PCE process. As I'm sure you'll agree, in our dynamic career field change seems to be the only constant. In such an environment PCE is important. Comptrollers or financial managers who are certified public accountants, certified internal auditors, certified cost analysts, or certified government financial managers are very familiar with PCE. These professionals must complete annual PCE requirements in order to retain their certified designation. There are many good reasons that PCE is applicable to all resource manager professionals, not just certified ones. Three of these reasons follow:

1. PCE is needed to stay in the forefront of the increasing complexity of comptrollership. Issues such as new legislation, changes in the organizational structure, and emphasis on outsourcing and privatization make it challenging to remain informed and competent in all areas of resource management.

2. PCE is required to keep up with the explosion of information technology. The push towards more use of electronic capabilities and access to the "information highway" means that all comptroller professionals must be proficient in computer skills.

3. PCE is also necessary to maintain the knowledge we already have. Education should never stop. Everyone in the comptroller field can benefit from occasional review of the basics in the areas of comptrollership and personal growth. For these reasons every resource manager professional should pursue PCE. And PMCS offers one of the best programs. At PMCS we are actively involved in the PCE process. Our vision is to improve accountability and fiscal readiness of DoD personnel by providing world class financial management education. Our approach to PCE is outlined in our fourfold mission:

- To develop the individual's ability to adapt the financial management and comptroller's role to the economic, political, and technical environment impacting DoD.
- To promote comprehension of issues and policies affecting defense financial management and military readiness.
- To expand awareness of and promote appreciation for the diverse financial management disciplines within DoD.
- To encourage personal growth in the areas of wellness, communication and leadership.

To accomplish our mission, the students attending PMCS are exposed to nine curriculum areas. The objectives of each area directly contribute to PCE for resource managers. The nine areas are conveniently divided into three groups and fit comfortably into a framework of three themes.

The first theme is *Major Components of Financial Management*. It includes the areas of **Resource Allocation, Execution and Accounting, and Auditing and Internal Controls**. During lessons in **Resource Allocation**, the student examines the philosophy and techniques of managing DoD resources at high levels of command (Department

and above) to include the role of the comptroller, DoD Resource Management System, interactions among functional areas, and influences exerted on operational activities' resource management by the Congress, Office of Management and Budget (OMB), Office of the Secretary of Defense (OSD), and military departments. In the area of **Execution and Accounting**, students analyze techniques employed by financial managers in the execution of DoD budgets and the accounting for DoD funds. Finally, while studying **Auditing and Internal Controls**, students comprehend the concepts and principles associated with current and evolving auditing and internal control policies and practices.

The second theme is *Tools for Modern Comptrollership*. Under this heading are the areas of **Economics for Resource Management**, **Information Technologies**, and **Analysis for Resource Management**. Hours associated with **Economics for Resource Management** allow students to evaluate economic concepts, techniques, and analyses in the management of limited resources. In **Information Technologies** students are given opportunities to comprehend the concepts and principles associated with information management by examining and discussing contemporary theories, topics, terminology, and problems associated with information in today's environment. Class members learn about effective employment of computer resources used to generate much of the information for financial and resource managers. The focus of **Analysis for Resource Management** is for each student to comprehend the capabilities and limitations of quantitative aids to decision making, and the role of analysis in the allocation and distribution of military resources.

The final theme is *Personal Development for Success*. It includes the areas of **Executive Communication**, **Leadership and Management**, and **Total Personal Wellness**. **Executive Communication** helps the student apply executive skills and abilities including oral and written communication and group dynamics through oral presentations, short and long papers, and group interaction. Interwoven in this area is an emphasis on group problem solving. **Leadership and Management** gives the students opportunities to comprehend leadership and management theories and concepts in order to refine their leadership style/management philosophy and examine its relationship to the resource management work environment. The last area covered at PMCS is **Total Personal Wellness** where the students comprehend the importance of fitness, the importance of controlling stress, and

the promotion of total wellness. The outcome is to seek a sense of well-being, improved mental efficiency, and heightened productivity.

Using the three themes, PMCS broadens the professional horizons of the students by providing a comprehensive focus on the nine curriculum areas. During my assignment at PMCS I know we accomplished our mission when the students made comments such as: *what a great experience; I understand the 'bigger picture' now; I'm glad I came to PMCS; and I'm going to recommend PMCS to others.*

The balanced program at PMCS not only gets outstanding reviews from the students, it is also recognized for academic credit and for meeting auditor PCE requirements. The American Council on Education recommends to college officials that PMCS is equivalent to 6 semester hours at the graduate level (3 semester hours in managerial accounting or public finance, and 3 semester hours in organizational management or managerial economics). In addition, the Air Force Audit Agency will accept PMCS class attendance for 145 hours of PCE for auditors.

Now you know the importance of PCE and how PMCS is involved in the PCE process. Resource managers pursuing PCE contribute to the professional competence in our career field. Individuals can stay informed of changes in our complex specialty, keep up with and become proficient during the information technology explosion, and maintain their knowledge base in the basics of comptrollership and personal growth areas. At PMCS, students are exposed to a balanced PCE program. It includes nine curriculum areas that fit into three broad themes: *Major Components of Financial Management*, *Tools for Modern Comptrollership*, and *Personal Development for Success*. For supervisors who are looking for professional development opportunities to send your subordinates, and for professionals who haven't attended, PMCS offers one of the best PCE programs available to DoD resource managers. I leave PMCS grateful for a rewarding experience.

NOTES FROM THE:

Chief for Enlisted Matters



by CMS Lorraine A. Tanner

I want to start with a simple thank you. I am so impressed with all of you. What a difference you are making in our Air Force. Thanks for the commitment to do things better. Thanks for the courage to change. And thank you so much for the sacrifices you and your families make every day so our airplanes can fly and our freedoms are protected.

I have seen the impact of your labor. I walk through customer service areas that are empty because you are doing your job right the first time. I hear our airmen on the flightline talking about engines and weapons systems and overtime and responsibility. What I don't hear them saying is their pay is wrong or they never got their travel reimbursement. What I hear Commanders and Senior Enlisted Advisors saying is how great the Comptroller folks are and how responsive you are to the needs of the people in your command, wings, or centers. What I am hearing is **you are making a difference** each and every day. You are respected, you are appreciated. You are key to the success of our Air Force. And I thank you.

As I travel I am overwhelmed with your desire to continually improve what we do and how we do it. One of the most impressive thoughts I hear day in and day out is the importance of communication. I hear it from our brightest airmen to our wisest general officers. Your ideas are outstanding. Although I cannot write them all in such a small space, I thought I would pass on some of the most basic ways you can enhance communications within the Financial Management Network. I agree that this is critical to the future of our business and the continued success of our people.

First and foremost...talk to each other. You have new ideas all the time. Every minute of every day someone thinks of a better way to do what we do. Pass those ideas on. Not all of them will work, but if we don't try, how will we ever know? And guess what, even though it may not work for your office, it might work somewhere else; so you need to talk across MAJCOM and base level lines. You

need to call your old friends from school or other assignments. If you have a tough financial management problem, don't hesitate to call other experts at other bases who might have seen it in the past. We have always counted on each other and as we continue to get smaller I think it is even more critical that we network amongst ourselves.

As supervisors, *talk and listen* to your people. You will be amazed at what a little communication can do to the efficiency and morale of your organizations. Folks want to know what you expect from them and they want more responsibility. People inherently want to succeed. Give them the opportunity to do so. Yes, there will be failure, but I remember more from the mistakes my bosses let me make than the ones they protected me from making. Really listen to their ideas and conversations. Many things we think will never work, could end up being the solution to a big problem. You never know unless you try.

But let's not forget that listening goes both ways. Know your bosses priorities and make them yours. *Listen* to what they are saying. Ask questions to ensure you understand what is expected and always keep your chain of command informed of what is going on in their organization. Strong lines of communication up and down the chain of command are critical for everyone. But most of all, let us never forget to let people know when they really did a great job. Let's let them know they are appreciated. And most of all, let us continue to remind each other how crucial financial analysis, military and civilian pay, accounting, disbursing, and travel services are to the men and women of the United States Air Force.



NOTES FROM THE:

Comptroller Officer Assignments

by Capt Timothy Little, DSN 487-5031
littlet@hq.afpc.af.mil

Commander Selections

Let me begin this article by thanking my predecessor, **Major Lori Wortman**, for helping me get settled into the job. Lori served the community well in this position for over a year and I'm fortunate she is still in the building so I can easily bug her. I've gotten calls from several of the AFPC alumni who have all greatly encouraged me. Big shoes to fill in an extremely demanding job!

My first order of business immediately upon arrival was hosting the calendar year 1998 Comptroller Commander Board. There seems to be a lot of confusion in the field about this process.

The board was held at Randolph AFB TX, 11-12 September 1997. The goal of the screening board was to select the best qualified officers for the Comptroller Commander Roster for 1998. The board consisted of 10 senior FM officers with Major General Stringer, SAF/FMB, being the board president. General Stringer ran the board similar to a promotion board. Every board member reviewed and scored each record. The board scored the records against the following scale:

Scoring Scale

Definitely a commander now	10
Probably a commander now	9 - 9.5
Maybe a commander now	8 - 8.5
Probably not a commander now	7 - 7.5
Definitely not a commander now	6 - 6.5

Items such as demonstrated leadership, leadership potential, performance, experience, education, and timing were the key areas considered when deriving the score of a record. All of these facets were extremely important, but let me address timing for a moment. Timing was a big, big factor. Please recall I mentioned above the goal of this board was to select the best qualified officers for command in 1998. If board members did not think being a commander was not the right thing for an officer to do in 1998 in terms of optimal officer professional development, previous assignments, etc., then the officer received a low score. After all the records were scored, and

order of merit was established, and the officers with scores above the cut line made the list. So, please understand, just because an officer did not make the 1998 roster, does not mean they will never have the opportunity to command. The commander selection board is an annual process. Who was eligible to meet the board?

- All Lt Colonels except officers in the primary zone for Colonel
- Lt Colonel selects
- Majors and Major Selects
- Field grade officers on joint duty billets with over 22 months time on station

All eligible officers had the opportunity to decline meeting the board (without prejudice) in accordance with SAF/FMB message, dated 24 Jun 97, which announced the board. I can truly say, this declination indeed was without prejudice. The board received the percentage of eligibles who declined; the raw numbers were not even provided. Withdrawal from the 1998 board will not preclude the officer from consideration on future boards, as long as the officer meets eligibility requirements of those boards. The competition among the eligible officers for the limited number of 1998 commander vacancies was very keen. To ensure the pool is large enough to fill the positions, the board nominated slightly greater than a 2:1 ratio (candidates to vacancies). Here is the '98 commander roster:

LTC David Ascani	ACC
LTC Daniel P. Barnett	AETC
LTC Keith R. Bell	AETC
LTC Michael Benjamin	SAF
LTC Glenn M. Brown	AFCAA
LTC (s) Ronnie Carver	AMC
LTC (s) Patrick A. Coe	USAFE
LTC Patrick M. Coley	USAFE
LTC Cynthia L. Cox	USAF
LTC Eugene Dacus	SOCOM
LTC Chris A. Domangue	ACC

LTC Frederick Dudek	DFAS		
LTC Fred W. Freeman	AMC	Maj Debra J. Doucette	AFMC
LTC John C. Frye, Sr.	ACC	Maj Mary L. Ensminger	SAF
LTC James G. Godfrey	AMC	Maj Charles Fulghum	SAF
LTC Bruce M. Kalish	AFMC	Maj Eric S. Gutzait	ACC
LTC Daniel R. Keays	ISC	Maj Diane M. Holmgren	AETC
LTC Virginia S. Kelly	NORAD	Maj Ottis Hutchinson	SAF
LTC Brian E. Kistner	SAF	Maj Eugene O. Johnson	AFCAA
LTC Ronald E. Knox	DFAS	Maj Anthony T. Kitt	AETC
LTC Michael Lacroix	ACC	Maj Juan F. Limon	PACOM
LTC Patricia Larson	ACC	Maj John W. Long	ACC
LTC (s) Roberta R. Lowe	DFAS	Maj Thomas O. Major	USAFE
LTC Patricia McDaniel	AETC	Maj James F. J. Martin	SAF
LTC Gary W. Minor	AETC	Maj Kimberly A. Meyer	AETC
LTC Robert Modrovsky	SAF	Maj (s) Gerald M. Perkins	SAF
LTC Brian G. Morgan	AFMC	Maj Judy F. Perry	ACC
LTC (s) William J. Paulk	AETC	Maj Thomas P. Reilly	SAF
LTC (s) Phillip L. Perry	AETC	Maj Todd W. Robison	PACAF
LTC Debra D. Planck	ACC	Maj Pat A. Rose, Jr.	SAF
LTC Virginia Rampley	SOC	Maj Vernon N. Simmons	SAF
LTC Maritza Rivera	AETC	Maj (s) Timothy W. Smart	AETC
LTC Gary M. Rusnak	AFSPC	Maj Barry E. Sterling	AETC
LTC Roy J. Sanders	ACC	Maj Ricky Valentine	SOCOM
LTC (s) Fred S. Scheppele	AETC	Maj Thomas E. Vereb	AETC
LTC John C. Singsaas	USAFE	Maj Lori A. Wortman	AFPC
LTC Cynthia J. Sisco	AFMC	Maj Michael A. Young	SAF
LTC Robert M. Smith	PACAF		
LTC Jack E. Speake	AFMC		
LTC Charles L. Thomas	AFSPC		
LTC (s) Anthony Thompson	SAF		
LTC Stephen C. Tye	ACC		
LTC Charles Venable	AMC		
LTC Roger L. Virost	AMC		
LTC (s) Russell A. Vogel	SAF		
LTC (s) Joseph S. Ward, Jr.	AMC		
LTC Philip Weinberg	AETC		
LTC (s) John D. Weidert	PACAF		
LTC Mark J. Whetstone	AFMC		
LTC Gregory Williams	SAF		
LTC Cletus F. Witter	SAF		
Maj (s) Terence P. Baugh	AFMC		
Maj Mark A. Blume	AMC		
Maj (s) Mark Anthony Brown	ACC		
Maj Paul L. Carter, II	AETC		
Maj Thomas C. Carter	AETC		

All of the 1998 commander openings will be advertised on the electronic bulletin board from 3 - 30 November. Officers are encouraged to volunteer early. After the ads close, the candidates list will be distributed to the MAJCOM FMs and ultimately to the Wing Commanders for final selection. Advertised openings without volunteers will be filled by the most eligible and qualified from the commander roster. Officers who decline must seven day opt. In addition, a SAF/FM waiver is required for an officer to be selected for a command position if they did not make the commander roster.

Hopefully, this brief explanation about the commander selection process is helpful. Feel free to give me a call or ask your MAJCOM/FM if you have questions. Lastly, I am proud to be your new assignments officer. Along with my "whiz kid" partner **Capt Will Lorey**, our goal is to provide you with the best possible service while working your assignments.





As the FMCP team looks into the coming year we see a very full plate. The team has many new initiatives as well as a few old ones that we are working. We'll discuss a few news ones and give you status on a few of the older ones.

PALACE Compass: Three significant events led to the development of the PALACE Compass initiative. The first event was the Federal government's effort to reinvent government by streamlining its operations and process—otherwise known as the National Performance Review (NPR). The second event was the DoD Program Decision Memorandum (PDM) which directed regionalization of civilian personnel operations in all branches of the Armed Forces. Lastly, under the Program Budget Decision (PBD) 711, the mandate for FY99 has been set at one civilian personnelist to every 88 employees servicing ratio, with the optimal ratio of 1 to 100 to be reached by FY01.

The PALACE Compass initiative was developed by HQ USAF Civilian Personnel to regionalize certain aspects of civilian personnel servicing into one regional center located at Randolph AFB TX, under the Directorate of Civilian Personnel Operations (DCPO).

Implementation of PALACE Compass started in October 1996 and should be finished by the third quarter of FY99. It will include all CONUS and overseas locations.

Additional information about PALACE Compass can be found by visiting AFPCs Home Page at <http://dpcweb.afpc.af.mil>.

Behavior Inventory (BI): The FMCP Policy Council unanimously approved the use of the BI results for GS-13/14 career program registrants effective 1 October 1997. FMCP registrants (except those at locations pending union negotiations) will have their interview score replaced by the BI score. The BI will be completed biennially. GS-11/12 registrants will complete the BI during summer/fall of 1998, and GS-13/14 registrants will complete theirs during summer/fall of 1999.

Currently, a summer/fall cycle of new registrants is being processed. Score sheets are to be returned by 17 Nov 97. Scores will be used for promotion, reassignment, and training opportunities beginning in Jan 98. In some special circumstances, score sheets returned later than 17 Nov will be used.

The FMCP homepage on the world wide web at http://www.afpc.af.mil/civ_car/fmcp/ contains information on our career program and the BI management assessment. Registrant TPS data to include individual competency scores, for grades GS-14 and below, is also

Financial Management Career Program

by FMCP Palace Team Members

available at the web site. To access this data provide your social security account number and date of birth in a YYMMDD format. Access to TPS data will only be from official Air Force computer sites, and will be monitored. Registrants without web site availability will be able to call the Career Program Call Center at 1-800-558-1404 or DSN 487-7849 for TPS data information.

Tuition Assistance: A recent AFAA Audit finding requires career programs to obtain grades or completion notices when the FMCP provides tuition assistance (TA). Registrants receiving TA must provide this documentation within 30 days of course completion. Successful completion requires a grade of "C" or better for undergraduate courses, a grade of "B" or better for graduate courses, and proof of satisfactory completion for courses with no letter grade. Failure to provide this documentation will result in denial of future TA and possible initiation of action to recoup USAF funds.

Request for Resumes: The USAF Civilian Personnel community is rapidly downsizing and many re-engineered processes have been or are being developed. One process that will definitely effect each civilian is the referral procedure used to fill vacancies. In the past, a USAF civilian's official personnel file (OPF) constituted a "working resume"; however, that will change in the future. The DoD will use RESUMIX, a commercial off-the-shelf (COTS) software program when referring candidates. RESUMIX will require all civilians to have an electronic resume in their official file. Many career program registrants received letters asking them to prepare a resume according to a specific format for testing purposes. All career programs and the Air Force Personnel Center (AFPC) will use the test resumes to work out system kinks and ensure referral certificates will identify the proper candidates for vacancies. We appreciate the assistance by people that did submit a resume to help us learn to use the new system effectively. Look for comments on the testing in future issues of *The Air Force Comptroller* magazine.

PALACE Acquire (PAQ) Training Program on the Web: PAQ Training Program information is available on the FMCP home page. Included in the home page are: the current issue of "PAQ-INFO", our biannual program update; past issues of "PAQ-INFO"; "Hot Items"—the most current information on the program; and other general PAQ information. Supervisors and interns can check the "Hot Items" for the status of FY98 training funds and Professional Military Education (PME) training opportunities. The FMCP will still send hard copy letters to each PAQ supervisor advising them of course dates for the PME opportunities at Sheppard AFB. You can also find "PAQ-INFO" on the SAF/FMP web site. POC is Karen Johnson, PAQ Administrator, DSN 487-6177, or e-mail johnsonk@hq.afpc.af.mil.

ACES High

MSgt Rodney E. Kelly
2 CPTS/CC
Barksdale AFB LA



From Jet Engine Mechanic to Comptroller Superintendent, **MSgt Rodney E. Kelly, 2d Comptroller Squadron, Barksdale AFB LA**, has always stood *ACES HIGH!* His record is chock-full of *nothing but the best* ratings and accolades galore. They attest to the top service and guidance he is currently providing as he wears the two hats of First Sergeant and Superintendent—and he wears them well.


MSgt Kelly, a *military brat*, was born at Fort Bragg NC, and graduated from Leilehua High School, Wahiawa HI. He excelled across the entire spectrum of school activities—fully engaged in band, baseball, basketball, and football in addition to the day-to-day academics.

MSgt Kelly enlisted in the Air Force in February 1984. After graduating with honors from Basic Military Training School, his first 11 Air Force years were spent in the maintenance arena. His maintenance jobs have included Wing Chief, Production Team Leader, Grave Shift Supervisor, and Swing Shift Supervisor all at McGuire AFB NJ, where he worked on the C-141B aircraft. He has also been assigned to Williams AFB AZ, where he worked as Dock Chief and Mid-Shift Supervisor for the T-37, T-38, and F-5 aircraft. From the beginning, this super troop has worked magic on everything he has touched. His maintenance career record cites his direct contributions toward AMC Maintenance Effectiveness Awards for three consecutive years, the first ever 305th Air Mobility Wing Annual Excellence Award, Best Component Repair Squadron for four years running, and Best in Air Force in 1994. Open his record and you will see things that are "right-on" such as "reorganizing and improving workflow", "sound and innovative management", "hand selected", "dedicated to personal improvement", "committed to quality", and "committed to excellence". All of these clearly describe **MSgt Rodney Kelly**. As expected, his transition into the comptroller career field has been phenomenal. As a brand new budget ana-

lyst, he took one of our toughest programs and ran with it, analyzing deficiencies and laying out a game plan to ensure no mission show-stoppers and absolutely no LG funding shortfalls for FY96. He also worked the *unconventional issues* such as upward adjustments and base realignment and closure. All that, and he was still able to do the *nuts-and-bolts* work, balancing over \$1 billion and 25 different fund codes to the penny.

Clearly the Number 1 NCO in the squadron, **MSgt Kelly** got pulled up to his current position as *First Shirt* where he has shown superlative leadership and unmatched dedication to the squadron's 50-plus folks. He has certainly inspired a difference in attitude, performance, and customer focus. A valued advisor to his commander, his recommendations have been judicious and right-on-target. He's targeted other areas within the organization such as training and awards and is already promoting ways to allow our best to *shine*. He's helped us win our first-ever Commander's Trophy. As resource advisor for the wing special staff, **MSgt Kelly's** proactive management style has been cited by the wing commander. His awards and recognitions include **Base Senior NCO of the Quarter** (unheard of for a support troop!), **Distinguished Graduate of the NCO Academy**, **Wing Maintenance Technician of the Month**, and **Senior Airman Below-the-Zone**. Decorations include the **Air Force Commendation Medal (One Oak Leaf Cluster)** and the **Air Force Good Conduct Medal (Three Oak Leaf Clusters)**.

His off-duty time is spent with family, travel, writing, and photography. Additional volunteer hours are spent as music instructor, Girl Scout coordinator, youth summer camp counselor, and squadron sports.

An excellent blend of management skills and technical expertise make **MSgt Rodney E. Kelly** a leader for today and the future. For him, excellence is not a goal, it is a performance standard. **He truly stands ACES HIGH for Comptroller and for the Air Force.** 

PROMOTIONS



Ms Patricia Vestal, to GS-15, Chief, Military Construction, Directorate of Budget Investment (SAF/FMBIC).

Air Force Audit Agency

Bullen, Richard, GS-13; Dover AFB DE
Colter, Gerald R., GS-13; Wright-Patterson AFB
Coyner, Gray, GS-14; Pentagon
Dona, Eduardo, GS-13; Arlington VA
Freburg, Joann, GS-14; Wright-Patterson AFB OH
Grier, Rafus, Jr., GS-13; Arlington VA
Heffernan, Linda GS-13; March ARB CA
Jensen, Ronald M., GS-13; Wright-Patterson AFB OH
Jetton, Tammy L., GS-12; Scott AFB IL
Kechour, Cherie, GS-14; March ARB CA
Maddux, Carol R., GS-13; Kirtland AFB NM
Malana, Eduardo D., GS-12; Osan AB KS
Larsen-Miller, Sarah R., GS-12; Davis-Monthan AFB MT
Misamore, Ronnie J., GS-14; Robins AFB GA
Nguyen, Thu T., GS-12; Tinker AFB OK
Roland, Larry A., GS-14; Peterson AFB CO
Roof, Geoffrey B., GS-12; McConnell AFB KS
Scalese, Lucy T., GS-12; Hanscom AFB MA
Schnable, Mariela J., GS-12; Robins AFB GA
Peterson, Bradley S., GS-12; Ellsworth AFB SD
Seals, Kimberly M., GS-13; Wright-Patterson AFB OH

Vanhyning, Fannie, GS-14; March ARB CA
Vidinhar, Lamond R., GS-12; Hill AFB UT
Violette, Kenneth V., Jr., GS-12; Tinker AFB OK
Wulsin, Frederick R., GS-14; Arlington VA
Zaloga, Judith P., GS-12; Edwards AFB CA

Air Force Reserve Command

Ford, Houston F., III, to Maj; 452 AMW/FM
Laudenslager, Jim, to GS-13; 439 AW
McUumber, Gail, to GS-12; HQ AFRC/FMFQ

Air Intelligence Agency

Andres, Jorge, to MSgt; 694 OSS
Chapman, Jim, to GS-14; HQ AIA/FMP
Duffy, Eugene, to GS-12; HQ AIA/FMC
Fitzgibbon, Rick, to CMSgt; HQ AIA/FM

Air Education & Training Command

Alvadado, Estevan, II, to GS-12; HQ AETC/FMAF
Badalamenti, Frank, to MSgt; HQ AETC/FMF
Eldridge, Steve, to MSgt; 71 CPTF/FMF
Loflin, Wayne L., to GS-12; HQ

AETC/FMAM
Newsome, Dallas N., to Maj; HQ AETC/FMAF
Niederbrach, Linda, to MSgt; HQ AETC/FMEA
Richert, Cheryl, to GS-12; AU/RPB
Rivera, Maritza, to LTC; 42 CPTS/CC

Air Mobility Command

Jackson, Robert B., to MSgt; 375 AW/FMFC
Van Houten, Douglas, C., to MSgt; 305 CPTS/FMFSD

United States Air Forces in Europe

Aldrich, JoAnne, to MSgt; 39 CPTS/FMF
Labat, Philippe P., to MSgt; 100 CPTS/FMF
Levy, Anthony V., to LTC; 26 AFS/CC
Love, David R., to MSgt; 86 CPTS/FMFL
Singsaas, John C., to LTC; 52 CPTS/CC
Smith, John A., to MSgt; HQ USAF/IG

SAF/FM

Allen, Damon, to Capt; AFCAA/FMS
Carpio, Reynaldo, to LTC; AFCAA/FMS
Henderson, Sheila, to LTC; SAF/FMBIO
Herpst, Ronald, to LTC; SAF/FMBIC

RETIREMENTS



Colonel Galen C. Bessert, was Chief, Aircraft, Missiles, and Communications Division, Directorate of Budget Investment (SAF/FMBI) (30 years of service).



Mr William C. Honas, GS-15, was the Deputy Director for Accounting, DFAS-DE (30 years of Federal service).

Air Force Audit Agency

Noyes, David W., GS-12; Hill AFB UT
Sayre, Thomas E., GS-14; Langley AFB VA

Air Education & Training Command

DeSoto, Gustavo, CMSgt; 47 CPTF
Gamache, George F., GS-II; 17 CPTF/FMA
Hardy, Jerry B., LTC; 37 CPTS/CC
Losada, Teresa L., SMSgt; HQ AETC/FMP
Vidal, Pablo, GS-11; 37 CPTS/FMF

Air Mobility Command

Buchwald, Joseph M., LTC; HQ AMC/FMP
O'Leary, Daryl L., SMSgt; 375 AW/FMQ

DFAS-DE

Massey, Ella J., GS-12; DFAS/DE/FJ
Meder, Marjorie, Maj; DFAS/DE/C

United States Air Forces in Europe

Blair, Charles J., SMSgt; 86 CPTS/FMA

Evans, Robert C., MSgt; 86 CPTS/FMA
Vargas, Amadeo J., MSgt; 424 ABS/FMA
Wheeler, Thomas, TSgt; 39 CPTF/FMA
Winters, James K., SMSgt; 470 ABF/FMF

SAF/FM

Downing, Lorenza, LTC; SAF/FMC
Hardy, Linda L., LTC; SAF/FMBIS

PROMOTIONS (Continued)...

Hilton, Wanda, to GS-9; SAF/FMBIC
Hoose, Raymond R., Jr., to GS-13; SAF/FMBOP

Jones, Robin, to Maj; SAF/FMBP
Lowry, Tom, to Maj; SAF/FMBOI
Rose, Pat, Jr., to Maj; SAF/FMBOO

Smith, Mariann, GS-11; SAF/FMBIC
Witter, Fred, to LTC; SAF/FMB

Transferring



Mr John S. Nabil

From: Director, Defense Finance and Accounting Service—Denver Center

To: Director, Defense Finance and Accounting Service—Colombus Center

Mr Steve Turner

From: Director, Defense Finance and Accounting Service—Kansas City Center

To: Director, Defense Finance and Accounting Service—Denver Center

Mr Dave Harris

From: Assistant Deputy Director of Finance, DFAS Headquarters

To: Principal Deputy Director, Defense Finance and Accounting Service—Denver Center



Retirement



Mr Jerry S. Coleman, SES, Principal Deputy Director, Defense Finance and Accounting Service—Denver Center (over 32 years of service). Effective date 6 January 1998.



Mr James R. "Ron" Speer
Principal Deputy Assistant Secretary of the
Air Force (Financial Management)



**Welcome
Aboard!**

I am pleased to welcome Mr Ron Speer to SAF/FM as my principal deputy. He succeeded Mr John W. Beach, who retired from government service in early October. Ron joined us on 1 December.

Ron brings with him a wealth of experience that will help us meet our many challenges. In his last position as Assistant Air Force Auditor General for Field Activities, Ron had a lead role in managing the auditor career field. Ron previously served as Assistant Auditor General for Financial and Support Audits and so is an expert on issues related to financial management reform. He has strong knowledge of the financial regulations that are a key part of our business.

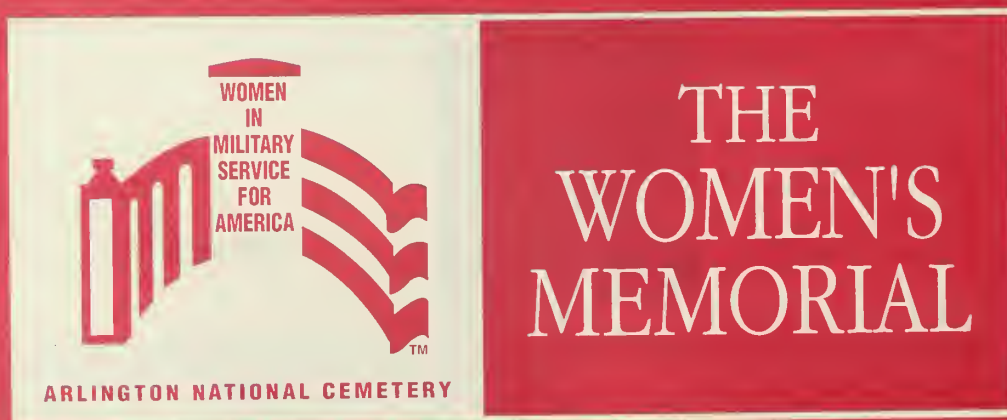
Ron Speer also has extensive experience in the Air Force. He began his career as an enlisted man with the Air Force. In 1977 he joined the audit service as a staff auditor and since then has held a variety of progressively more senior positions with our audit agency. These positions include program and audit manager, chief of the systems audit region, and deputy assistant auditor general for operations.

I am very glad to have Ron on the SAF/FM team, and I look forward to working with him.

ROBERT F. HALE
Assistant Secretary of the Air Force
(Financial Management and Comptroller)



Assistant Secretary of the Air Force Financial Management and Comptroller



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the AIR FORCE COMPTROLLER

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April 1998

DEPOSITORY

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UNIVERSITY OF ILLINOIS
AT URBANA-CHAMPAIGN

the Fiscal Year 1997

Financial

Management

& Comptroller

wards



*Accounting & Finance
Airman of the Year
Accounting & Finance
Civilian of the Year
Nonappropriated Funds
Analyst of the Year
(Installation Level)
Resource Advisor of the Year
(MAJCOM Level)
Sustaining Agent Office of the Year*



*Accounting & Finance
Officer of the Year
Outstanding Contribution to
Financial Management &
Comptroller—Airman
(MAJCOM Level)
Outstanding Contribution to
Financial Management &
Comptroller—Civilian
(MAJCOM Level)
Financial Analysis Office of the Year
Accounting & Finance Office of the Year*



*Financial Management &
Comptroller of the Year*



*Financial Analysis
Civilian of the Year
Financial Services
Civilian of the Year
Resource Advisor of the Year
(Installation Level)*



THE COMPTROLLER'S CORNER

Internal Controls—Key to Our Business

Why are internal controls so important? They are critical because they represent our first line of defense against fraud and mismanagement. They are, therefore, fundamental in carrying out one of the core competencies of our Air Force financial management community—ensuring that financial laws and regulations are obeyed.

Failure to follow internal controls can embarrass the Air Force. For example, in one dramatic case that occurred several years ago, an accounting technician sent more than \$2 million in illegal payments to his own bank account. That individual was able to create false invoices, prepare and certify vouchers for payment, generate payments to his own account, and then adjust the accounting records and destroy the fake vouchers. This case represents a major failure of our internal controls.

You say "That could never happen at my location!" But are you sure? Read the article about internal controls in this magazine (page 7) and then conduct a self-assessment of your own procedures.

If changes are needed, make them now. We must all work to minimize the opportunity for fraud and mismanagement.

Robert F. Hale

ROBERT F. HALE

Assistant Secretary of the Air Force
(Financial Management and Comptroller)

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Mr Robert F. Hale
Assistant Secretary of the Air Force
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Ms Gloria R. Jaskiewicz
Editor

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Please



Recycle

Workload Reduction Efforts Gradually Taking Hold

by The Honorable Robert F. Hale

I am committed to ensuring that we get smaller smartly.



Over the next few years the Air Force financial management community will get smaller as we play our part in trimming infrastructure to fund needed modernization efforts. I am committed to ensuring that we get smaller smartly. By that I mean we should not try to do more with less. Rather, we should streamline our business processes so that we can continue to provide good financial service but with fewer people.

This article outlines our streamlining efforts so that you know what has already been accomplished and what is underway. I need your support for these initiatives so that we can accommodate reductions in personnel without sacrificing service to our customers or putting an unreasonable burden on the people in our FM community.

Efforts To Date

✓ Over a year ago now, we went through an intense effort to install local area networks (LANs) throughout every FM office. Today all of our offices have LANs thanks to the concerted efforts of the SAF/FM staff, DFAS-Denver, MAJCOM/FMs, and installation financial managers. Although we could attach no direct workload reduction to this effort, we knew the LANs would speed up many of our processes. As more of our customers catch up with us and install their own LANs, we are beginning to use these interfaces for more extensive projects that will bring us a greater reduction in workload. The Defense Travel System and the Automated Business Services System—initiatives that are discussed more fully below—will be good examples of the add-on capability made possible by our LANs.

The recent reduction in Basic Allowance for Housing (BAH) recertification cycle time will lead to an immediate reduction in Financial Services Office (FSO) workload. Rather than the old practice of having every member recertify once a year with all the attendant computer lists, controls, and followups, we will now only recertify BAH upon PCS or every 4 years. While this might seem to be an easy change to make, it took a change in the law. This initiative also involved the careful consideration of internal controls, possible member indebtedness, other similar entitlements (Overseas Housing Allowance (OHA), Cost of Living Allowance (COLA), etc.), and careful coordination with DFAS.

While less frequent recertification will reduce workload, we do not want this benefit to lead to less accurate paychecks. It is our obligation to ensure that members are aware of the circumstances that can affect their pay. But we also believe it is the member's responsibility to report a change in his or her circumstances. In line with this philosophy, we are considering putting an annual message in the base paper or on the LES restating the need to report a change in any of a list of circumstances that would affect their pay.

✓ The new PayCall System will also reduce workload. Already installed and operating, the Interactive Voice Response System known

as PayCall, has been online since October 1997. The PayCall system responds to many routine military pay inquiries that would otherwise be made to our FSOs. For active duty members, PayCall provides the amount of last pay, leave balance, direct deposit information, Federal and State tax information, indebtedness balances (if any), and allotment information. The member can also request a reissued W-2. Reserve and Air National Guard members can also determine their last pay amount, tour dates, Federal and State tax information, indebtedness balances (if any), deductions from last pay, and request a reissued W-2. Members separated within the previous eleven months may receive final pay amount, tax information, indebtedness information (if any), and request reissue of their W-2s.

During January, nearly 32,000 routine inquiries were handled by PayCall. Those were 32,000 lobby customers or phone calls that the FSOs did not have to handle personally. That is a workload reduction we can measure! We worked hard with DFAS-DE to implement this system because every inquiry handled by PayCall is a reduction in workload for our FSOs. This reduction allows us additional time to deal with the more difficult problems our customers bring us.

- ✓ We have also sought to improve our **efficiency in budgeting**. The Air Force Obligation Adjustment Reporting System (OARS) was one of our early initiatives. This *expert system* was implemented in October 1997 to track and report upward obligation adjustments required to meet **Public Law 101-510** and OSD requirements. It replaced the manual, hardcopy monthly submissions required to monitor the annual \$4 million/PPA (Program, Project, or Activity) and one percent current year funding thresholds. Approval of upward obligations has been delegated to base and MAJCOMs up to thresholds established by appropriation. However, by using OARS at all levels, reports can be generated at Headquarters without further field input. OARS also provides a means to document functional coordination and track the status of adjustments requiring headquarters approval.

Here Now!

✓ LANs

✓ PayCall System

✓ OARS

In addition to the workload side of the equation, we also recognize that in some cases we simply underestimated the workload. For example, after DFAS consolidation moved all our accountants to OPLOCs, we found that we needed more people in our accounting liaison activities than we had anticipated. So we have sought and gained a modest increase in personnel, amounting to an average of two enlisted positions per operating base. These positions will gradually be showing up in our community over the next two years.

Ongoing Efforts

- ✓ The new **Defense Travel System (DTS)** is one of our key ongoing efforts designed to reduce workload. DTS is being created by a multi-service travel reengineering team led by OSD. DTS will deploy software that automates most portions of the travel system including travel arrangements, personnel entitlements, budgeting, accounting, and financial management. It also flags exceptions to policy, computes allowable expenses, updates organizational travel budgets, and reimburses travelers through direct deposit to their bank accounts or charge cards. Internal controls are built in. When fully implemented, the DTS system will eliminate the need for paper processing of travel vouchers. DTS will initially be available only for active TDY travel but will be extended to PCS and reserve travel. We expect to begin deployment of the TDY system later this fiscal year.

DTS software will automate fully the process of voucher preparation and voucher calculation, which will significantly reduce FSO workload. Also, travelers, supervisors, and the travel agency will all have access to the same information—a feature which will eliminate a good number of FSO lobby customers and phone calls. The new travel system should also benefit our customers because the software contains all the data that users have had to previously look up elsewhere—city pair and best available transportation, lodging, and rental car rates.

Because there will be a significant workload reduction associated with DTS, we will reduce our base manpower authorizations once the new system is fully implemented. However, we do not plan to reduce manpower until the system is installed and operating at each base.

- ✓ We will soon begin phasing in the first increment of another **new budget system, the Financial Information Resource SysTem (FIRST)**. We will bring Funds Management on first as we gradually replace ABIDES, CBAS, and MicroBAS. The initial Funds Management changes will include such features as automated budget authority, electronic interface with DFAS accounting systems, improved audit trail capability for funding transactions, better control of reprogramming, and a check of accounting status prior to funds withdrawal from subordinate organizations.

- ✓ The Automated Business Services System (ABSS) is a software application developed to automate financial document processing. The system enables those with a requirement to procure an end-item or service to enter that requirement on-line for coordination and funds certification. The system's intent is to shift financial processes from a hard copy **AF Form 9, Request for Purchase**, for example, to electronic paperless processing. The system includes options for electronic data transfer into the standard accounting systems to increase efficiency and accuracy during commitment of funds. There are some solid workload savings from ABSS because once we put the information in any part of the system, it automatically feeds to all the other systems without anyone having to reenter the data or correct bad data entered elsewhere on the base. Future enhancements (already scheduled) include interfaces with standard procurement (BCAS, ConWrite, and Standard Procurement System (SPS)) and payment systems (IAPS), additional form processing, and various inquiry functions. That phrase, *additional form processing*, is particularly important. This system will not only move procurement documents, but any document. More to come in the future with this system! The ABSS production version is scheduled for deployment at pilot sites in each MAJCOM and across AFMC in FY98, with the rest of the Air Force FY99 and out.

Coming Soon!

- ✓ Defense Travel Improvements
- ✓ FIRST for Budgeting
- ✓ ABSS for Financial Documents
- ✓ IMPAC for Purchases

✓ The International Merchants Purchase Authorization Card (IMPAC) has already streamlined the local purchase process. During the last several years, we have been working with the acquisition community to increase IMPAC use. IMPAC use has nearly tripled to 91 percent in early FY98! Reports suggest that IMPAC users like the convenience offered by the card.

Now it is time to streamline the financial processing of IMPAC transactions. Buying local purchase, or Form 9 items, with the IMPAC has eliminated a lot of the paperwork shuffle that our FSOs have had to deal with as base-level local purchase stores have been downsized or eliminated. However, our initiatives have had a two-fold effect. While we have eliminated the Form 9s, the IMPAC bill accounting and processing has become tedious. So we are going to modify and distribute the Automated IMPAC System (AIS) initially developed by the FSO at Edwards AFB. This paperless system will *manage* the IMPAC process of recording the purchase, producing the installation invoice, matching the invoice to funding documents, inputting accounting transactions into the accounting system, electronically certifying the invoice, and generating the EFT transactions for the payment to **First Bank**. This system will smoothly interface with all the accounting systems, using

the same accounting structure as the ABSS. If our testing is successful, we would expect to begin Air Force-wide training and implementation in the June/July 1998 time frame.

Gleams in Our Eye!

There are also a number of additional streamlining opportunities that we are considering as soon as appropriate security safeguards can be developed. For example, we have just begun concept testing a paperless military leave system. The system makes use of preformatted forms, but generates the leave transactions automatically, so there is no extra input preparation. Once the information is entered into the system, it is reproduced in all the appropriate form fields.

Another concept will allow military members and civilians to access a single WWW Pay Page and input allotment or similar changes to their pay records.

Yet another concept is the electronic leave and earnings statement (and net pay advice) for the military member. This concept would flow both documents directly to the member's e-mail box.

You Can Help

As you can see, we have a number of initiatives going throughout our area. We are dedicated to reducing, streamlining, reengineering—whatever words you want to attach to the process. We sincerely believe that our innovations will eliminate many of the routine tasks we perform today, and allow us to concentrate on those key decisions and processes that support the Air Force missions.

You can help in this effort. If there is a significant new process that you believe would aid the Air Force financial management community, **let me know** (haler@af.pentagon.mil). Also, when it comes time to deploy a new process at your base or installation, there is inevitably some disruption. Pitch in and help get the new system or process established.

With your help, we will get smaller smartly.



Why Do People Want To Go To Jail?

by Colonel Bill Brogdon

Many people seem to think that once a potential fraud is identified, they will hear about it and will have time to react—either put the money back or erase any record of the fraud.

The general subject of fraud has always interested me. I can never understand why Air Force people—civilian and military—would throw away everything they have—good benefits, good pay, and good retirement—all for a tour in jail. However, this article is not about the psychology of fraud. Maybe one of our ex-employees in jail in Miramar or Leavenworth will write an article on that. (One is rumored to be at the bottom of Tampa Bay, but that's another story.) What I want to provide is some discussion of the internal control mechanisms that we have and provide some ideas on where we need to be careful to ensure they are in force. In that regard, I suppose it serves as a warning to both our supervisors and those who use the systems every day.

One of the many excuses you hear from people who have defrauded the government is *I was just testing the system, or I just couldn't believe it was actually so easy, and I was going to get away with it.* Now, go back and read that last statement again. If they couldn't believe it was so easy and they didn't think they were going to get away with it, why would any reasonable person do it in the first place? Two responses: the sheer thrill of it and a need for the money. Yet, a little investigative work usually shows they didn't really need the money when they started. So it is back to the thrill of it. The desire to beat the system. Why is that so consistently unsuccessful? Because no one person really knows how the whole system works. What system? Any system! Base-level system, depot systems, even headquarters systems are never entirely stand-alone systems. For example, the military pay system may appear to be stand-alone because all the inputs come from the military pay section in the Financial Services Office (FSO). But that is not true. Many come from the Air Force Personnel Center (AFPC). Also, the AFPC personnel database is compared on a regular basis with the military pay database. All mismatches are evaluated by the FSO, DFAS-Denver, or both. DFAS-Denver also randomly checks other pay elements, as do other offices. The point here is, no one in any one office knows who is checking or when something is being checked.

Many people seem to think that once a potential fraud is identified, they will hear about it and will have time to react—either put the money back or erase any record of the fraud. Doesn't work that way. People don't steal money to save it. They spend most or all of it. The money won't be there to put back, even if the "system" could absorb it without notice. If the fraud was identified through a comparison or scan of records generated by the system, the evidence would have already been identified and placed in custody. (Perhaps the word "custody" should linger on your mind for other reasons?) The local records can be manipulated to erase the evidence, but the evidence has already been recorded. Secondly, the investigators may

well let the fraud persist for a period of time to ensure that they know everyone involved. Don't think that because you are not the "main man" (or woman), and only take a percentage of the cut, that no one will notice you were involved. Nor will anyone believe your pleas of innocence. If you sign as having audited or verified something, you are responsible. Think about it....

It sometimes amazes me what the investigators can determine just from observing. How? Look up at your ceiling. Would you notice if there were an extra hole the size of a pinhead up there? Optical fiber cameras take great pictures—even movies. Did you know it can actually see your hands as you input that transaction and also record the monitor image? Did you know it is possible to record even a whispered conversation with ease and from quite a distance? And surely you didn't notice that innocent looking individual in the electronics store when you paid "untraceable" cash for that big screen TV? He didn't really look like an investigator did he?

How do supervisors and co-workers ensure you don't get caught up in a fraud and lose your reputation, not to mention the respect of your fellow employees? After all, everyone is accountable. You might avoid jail time, but your career advancement could be over nonetheless. Let's talk some specifics.

The current *frauds du jour* seem to be in the travel area. Not much point in discussing how they occur because they are routinely caught anyway. But, in general, how can managers and co-workers be held accountable? In each case, internal controls existed to prevent the first occurrence, but someone didn't enforce the control. And that is the single biggest circumstance that allows fraud to start: a non-enforced internal control. And there is not much you can say when you testify to excuse away your action. *He seemed so sincere. He was so helpful and I didn't have time to do it anyway.* Not real comfortable with that are you?

An Office of Special Investigations (OSI) review of the last ten embezzlement cases found the following similarities:

- ◆ All funds stolen via Electronic Funds Transfer (EFT)
- ◆ Falsification of hard copy documents (90% of the cases)
- ◆ Stolen by lower-graded employees (80% of the cases)
- ◆ Subject responsible for processing vouchers and initiating the EFT (60% of the cases)

A review of fraud cases in the commercial sector finds that poor internal controls or the overriding of the internal controls are the top two causes of fraud. So it would appear that all financial systems have the same initial vulnerabilities.

How would you know if you have a possible fraud in your office? There are several indicators that are consistently present in fraud cases:

- ◆ Changes in employee lifestyle, spending habits, or behavior
- ◆ Poorly written or poorly enforced internal controls, procedures, policies, or security (if you see this as a recurring theme in this article, you are right!)
- ◆ Irregular/unexplained variances in financial information (e.g. "strange" voucher or unusual suspense account item)
- ◆ Missing blank forms
- ◆ Failure to take action ("pencil whipping") on AFAA audits or self inspection checklists
- ◆ Unusually high supply or other expense
- ◆ Frequent complaints from customers
- ◆ Missing files

Other indicators we sometimes see are unusual overwriting or error correction on forms (he/she is so neat), refusing to take leave (he/she is really a dedicated person), maintaining exclusive custody of records (he/she is such an orderly person), and working excessive voluntary overtime (he/she is so customer oriented).

Well now that you are beginning to worry a bit (as well you should), what are some things you can do in your office to make sure that frauds will have a difficult time, and, at least, you can feel satisfied that you have done everything you can do to ensure that your internal controls are in place? Here are some good examples of internal controls, but I'm sure you will think of others based on your particular office's function:

- ✓ Adherence to all organizational procedures, especially those concerning documentation and authorization of transactions
- ✓ Physical security over assets such as locking doors and restricting access to certain areas
- ✓ Proper training of employees
- ✓ Independent review and monitoring of tasks
- ✓ Separation of duties so that no one employee is responsible for a transaction from start to finish
- ✓ Not sharing passwords and regularly changing passwords
- ✓ Clear lines of authority
- ✓ Conflict of interest statements which are enforced
- ✓ Rotation of duties in positions more susceptible to fraud
- ✓ Ensuring that employees take regular vacations
- ✓ Regular AFAA audits of areas susceptible to fraud

I hope you find this information useful. As these fraud cases evolve, it is sad to sometimes see individuals drawn into the case because of poorly enforced internal controls. I urge you not to be one of those.

As you can imagine, the information in this article came from a variety of sources and years of experience. If you would like to read more in the area of internal controls, I suggest three good sources from among the available literature. The Institute of Internal Auditors has a paper entitled *Internal Audit Objectives, A Comparison of the Standards with the Integrated Framework for Internal Control*. They also authored *Professional Practices Pamphlet 97-2, Assessing the Reporting on Internal Control*. Both are available from their WWW page. The General Accounting Office has also just released a December 1997 draft of a report entitled *Standards for Internal Control in the Federal Government*. This publication is available on GAO's WWW page.

About the Author



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Operation & Maintenance Funding AND The Art of Readiness

by Colonel Andy Sherbo

...We don't talk about winning football games, we talk about preparation for the games...The work is done during the week to give you the opportunity to have success on Sunday...

—Mike Shanahan
Head Coach, Denver Broncos
Before Super Bowl XXXII
23 January 1998

Winning is built on hard work and long hours of preparation. A football game has sixty minutes of action, but the preparation far exceeds the actual time of the game. Preparation for combat is no different, with the added challenge: there is no second place in battle or war. Military training, exercises, and overall preparation may seem rather dull, monotonous events; however, when the battle begins, the events are anything but dull, and the fog and friction of war reward the best prepared players. Military preparedness is measured and described in levels of readiness.

The concept of *Readiness* which we use to define how well prepared we are to prosecute a war can be broken into big "R" and little "r". Big "R" is military capability; the ability to achieve a specified wartime objective (win a war or battle, destroy a target set). It includes four major components: force structure, modernization, operational readiness, and sustainability. Little "r" is operational readiness; the ability of forces, units, weapons systems, or equipment to deliver the outputs for which they were designed (includes the ability to deploy and employ without unacceptable delays) (Joint Pub 1-02).

This article discusses readiness, funding readiness, and the key role financial managers play. It first discusses the readiness *equation* and its elements. The article then turns to the current readiness indicators we use to determine readiness levels. Next, the relationship between funding and readiness is explored and then selected current readiness data is reviewed. The article concludes with the important role the comptroller plays throughout the entire readiness process.

The Readiness Equation

Military readiness can be defined as the sum of five key building blocks.

Readiness = People + Equipment + Training + Logistics + Financial Resources

There is no doubt people always have been and always will be the foundation of readiness. Financial resources, on the other hand, are clearly the common denominator to all the elements of readiness. No money means no people, no money means no equipment, etc. This poses a real challenge for financial managers. We have to be involved in all aspects of the readiness equation at every level from wing to HQ USAF. If we ignore one aspect (e.g., logistics), then we ignore all as readiness is measured at the lowest level of the denominator, not the average. For example, funding logistics but not personnel means a lot of spare parts available at a wing but nobody to put the parts on the aircraft. Striking the proper funding balance between all the building blocks is not easy, especially during a period of constrained budgets. The readiness equation depends on the proper allocation of scarce resources.

Readiness Indicators

Today, being *ready* does not have a scientific measurement. Work continues toward that end, but no solution exists yet. In the end, it is largely the commander's judgment call. This makes readiness more an art than science. However, we do have various means to help commanders judge the level of readiness of a particular unit. The five listed below are representative:

- ☛ Operational Readiness Evaluation (Wing Level)
- ☛ Command Level Readiness Inspections (e.g. MAJCOM/IG)
- ☛ Exercise Performance
 - Service (Red Flag, etc.)
 - Joint (Ulchi Focus Lens, etc.)
- ☛ Status of Resources and Training System (SORTS), (C-Ratings)
 - People
 - Training
 - Equipment
- ☛ Real World Operations and Daily Training

Most of us recognize the SORTS C-Ratings process, but there is much more to readiness than just SORTS. We must factor in the results of an Operational Readiness Inspection (ORI) or how well a unit performed in a JCS exercise as these are also good readiness indicators. There is no simple way to add all these up and calculate the overall readiness percentage, because no one fully understands the relationship among all the variables. Take mission capable rates, for example. They are quantifiable but the yes/no answer to the question, *Are we ready?* still requires a very subjective answer. It depends on several factors such as sorties required, war reserve stocks, etc. **Readiness is obviously important but we continue to struggle with its measurement. Readiness is a complex combination of diverse elements and processes, many cannot be predicted with certainty. One thing is certain, we will need funding!**

Funding and Readiness

The Operation & Maintenance Appropriation provides for the readiness of U.S. Forces.

—House Appropriations Committee Report, 1998 Def Appn Bill

We know readiness is important. We know funding in the areas of military personnel and operation and maintenance contribute to readiness. What we don't always know is the precise relationship between the level of funding and the level of readiness. Does a five percent increase in flying hour funding make us more ready and if so, by how much? Do increases in compensation or incentive pay contribute to readiness? Or if we decrease funding by five percent in Real Property Maintenance (RPM), are we less ready and if so, by how much? These are very good questions but the answers are elusive. We "think" five percent less funding in RPM hurts readiness and we "think" increased compensation and five percent more in flying hours helps readiness, but we cannot quantify the impact. This is frustrating and it makes the task of balancing funds between the building blocks in our readiness equation a very difficult task. This is where the judgment of the financial manager plays a key, critical role, as we have a broader view of the picture than a functional advocate. Ours is a task of providing decision-makers with the best analysis we can produce to help distribute scarce funds among the competing priorities.

Role of the Comptroller

In recent years, the gap between mission requirements and mission funding has grown. Despite the prospect of a Federal budget surplus in FY99 and future years, defense spending in O&M will probably remain relatively flat. At the same time, it appears we will have a long-term commitment to Southwest Asia and other

contingency operations. This situation poses several challenges for the comptroller community, over and above our role as stewards of public funds.

- Maintain readiness despite no real growth in O&M funds, by orchestrating the funding process to ensure the unfunded requirements most critical to readiness are funded first.
- Maintain readiness through flexibility in the execution of O&M funds despite restrictions (e.g., Sub-Activity Group limitations on where the money is spent).

Today's Readiness

Now that we've covered the *theory of readiness*, we need to examine the state of readiness in today's Air Force. Overall readiness is at historic levels with 91 percent of all Air Force units reporting C-1 or C-2. We are however, beginning to experience lower readiness in some operational units and caution indicators are surfacing. The question then becomes, do these indicators portend a degradation of future readiness? And if so, what should we do today about it?

One indicator is Mission Capable (MC) rates. Simply stated, an MC rate for a particular weapon system is the percentage at any given point in time the weapon system is ready to perform its mission. While current MC rates meet operational requirements, we have seen a gradual decline in our unit MC rates of nearly 7 percentage points since 1991, with fighter aircraft MC rates dropping almost eight points. High OPTEMPO, aging weapon systems, parts shortages, and deteriorating technical orders have all contributed to the MC rate decline. The charts at Figures 1 and 2 graphically illustrate these points.

Figure 1. Aging Aircraft Fleet

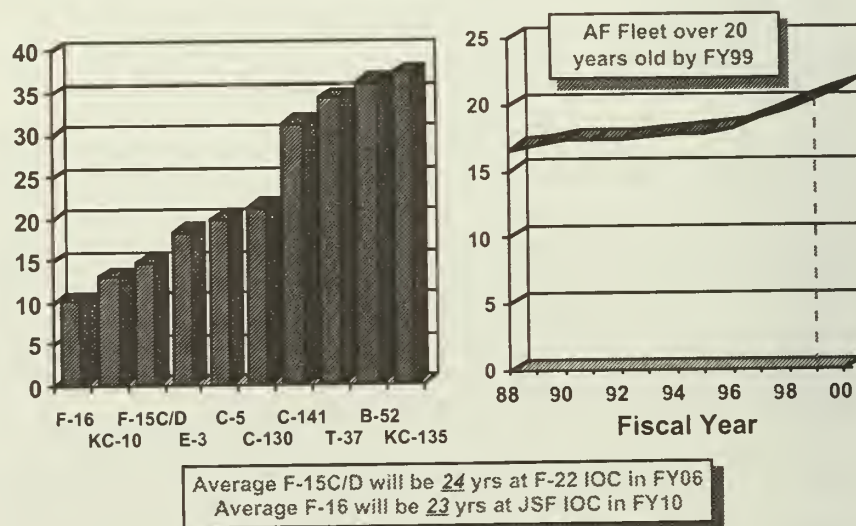
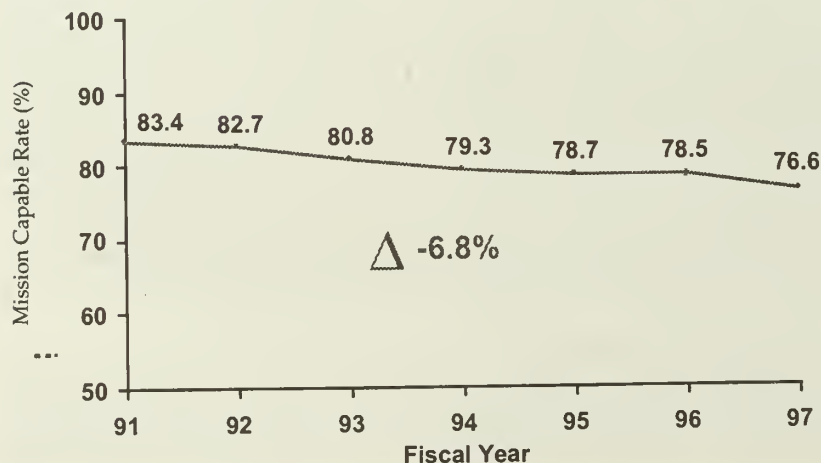


Figure 2. Weapon System Readiness



Another key to maintaining readiness is the ability of the Air Force to attract and retain quality personnel. While overall retention is good; there are some areas we are watching closely. The charts at Figures 3 and 4 illustrate this point. We are concerned pilot retention rates have declined in each of the past three years by a total of 16 percent. Other indicators such as the number of pilots accepting Aviator Continuation Pay (ACP) are also showing increasing downward trends. This coupled with a strong economy and dramatic increases in airline pilot hirings are cause for concern. In addition to pilot retention, our reenlistment rates for those serving beyond their second enlistment contract with eight to ten years experience were six percentage points below our goal last year. We are experiencing even larger drops in several key warfighting career fields. This mid-level experience and leadership is vital to maintaining a capable Air Force.

Figure 3. AF Pilot Retention Concerns

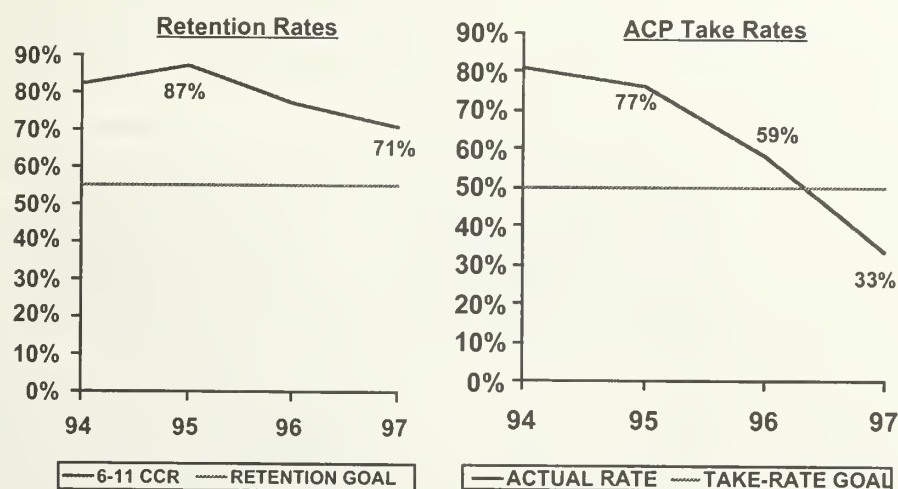
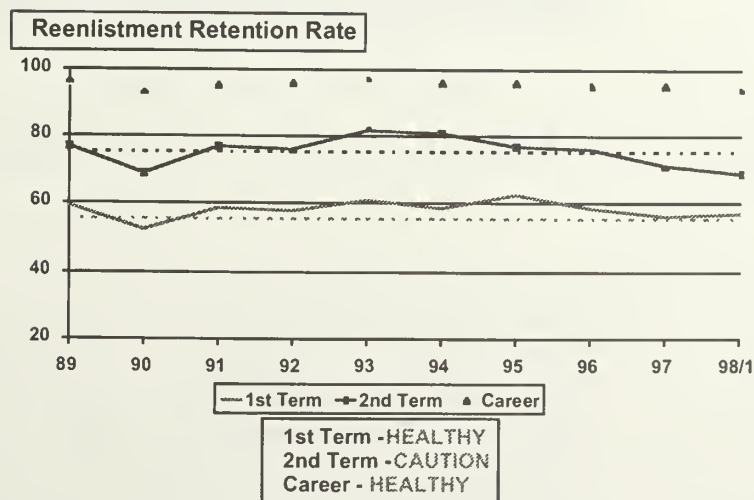


Figure 4. Enlisted Retention Trends



While these areas are cause for concern, the Air Force has begun numerous initiatives to reverse the trends. We have stabilized funding for spare parts and targeted funding in specific areas—engines and spares. This funding increase, coupled with improved business practices such as better depot spare parts management will contribute to sustainability improvements. In the area of retention, we have eased TEMPO by reducing typical aircrew deployments from 90 to 45 days where possible. We have also reduced the length of unit inspections as well as the number of exercise man-days. We have increased compensation by fully funding the pay raise and increased aviator continuation pay from \$12 to \$22 thousand per year. Hazardous duty pay has also been increased and the number of enlisted specialists eligible for reenlistment bonuses has grown by 28, double the amount since FY95. Our own enlisted career fields, 6F0X1 (Financial Management and Services) and 6F1X1 (Financial Analysis), were some of the skills that became eligible for the bonus. We believe these initiatives will generate improvements to readiness.

The Future of Readiness

Today's readiness is evolving. For over forty years, the focus of military readiness was the Cold War containment policy which meant maintaining a large standing force forward deployed and wielding the *big stick* of nuclear deterrence. This is the general premise we used to define readiness. In the last decade, world events have dictated we respond to a new spectrum of regional conflicts, contingency operations, and operations other than war. This changing security environment and the fiscal realities of post Cold War budgets has forced the military to become leaner, faster, and more efficient. The focus of this transition is apparent in the development of the Air Expeditionary Force concept and the employment of streamlined logistics and business practices. Even as we continue to evolve however, the variables to readiness remain constant.

Conclusion

Military readiness is a function of many variables; from recruiting and training quality people, to funding flying hours or space operations, and providing the best possible quality of life for our people. O&M is the only appropriation that has sufficient flexibility to meet these challenges during the year of execution. It is also the very reason the Comptroller is a critical player in providing the commander overall financial advice to help ensure maximum readiness from available resources.

Readiness is more art than science, and balancing limited funds between the competing building blocks is the critical difference between success and failure. In short, there are times when you should concentrate on your kicking game and not your passing game. The key is to recognize the importance of readiness, but it is more important to recognize the need for a balanced attack to achieving maximum possible readiness.

—The following individuals contributed to the writing of this article: Brig General Ev Odgers (SAF/FMBO), Lt Col Steve Peters (SAF/FMBP), Major Chip Fulghum (SAF/FMBOI), and Major Tom Lowry (SAF/FMBOI).

About the Author



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An Augmentee's Perspective of the Air Force Program Budget Decision Cycle

*I*t's not just a job...Whoops! Wrong service, but the description aptly applies to the fascinating adventure the five of us had while augmenting the Deputy Assistant Secretary of the Air Force, Budget, (SAF/FMB) staff for three months during the recent Program Budget Decision (PBD) cycle. In the next 1,900 words or so, we'll give you the "skinny" on what the PBD cycle is, what roles we played, the pros and cons of being an augmentee (both on and off the job), and how you can get a shot at doing what we did.

PBD Process Description

What is this mysterious process carrying the name of "PBD cycle?" To fully understand the PBD cycle, we must first explain why it happens and where it fits into the larger Planning, Programming, and Budgeting System (PPBS) schedule. We'll assume you know PPBS basics. The Office of the Secretary of Defense (OSD) issues the Defense Planning Guidance (usually in November), triggering the Services to start their engines for the Program Objective Memorandums (POMs). After the Service POMs

are completed and submitted to OSD (typically in the May time frame), feedback comes via OSD Program Decision Memorandums (PDMs). The PDMs go into the hands of the Services who must make them part of the update known as the Budget Estimates Submission (BES). By September, after OSD gets its hands on the Service BESs—enter stage right the Program Budget Decision cycle, usually lasting from October through December. PBDs are OSD's way of making detailed adjustments to the Service's proposed budgets. When the Services and OSD have finally reviewed all PBDs, OSD "locks down" the budget and everyone begins the documentation for Congress and preparation of the Future Years Defense Program. The result is the President's Budget, which is normally submitted to Congress in early February.



From Left to Right: Maj Gen Stringer, Capt Chris Svehlak, Ms Kat Pierce, Gen Michael Ryan, Capt John Stone, and Capt Jim Reitzel. Missing from photograph is Capt Jennifer Kleinschmidt.

That's a macro look at the sequence of events. Let's go micro. OSD analysts dissect the Services BES's, comparing the exhibit data to testimony from Congressional hearings, previous year's submissions, Defense Appropriation and Authorization bills, and a multitude of other references. The purpose is to cross-check the programs and flush-out any inconsistencies. The PBDs are written in draft, and those pertaining to the Air Force are sent to "PBD Central," the Budget Programs Directorate (SAF/FMBP), where they are farmed out to various offices on the Air Staff/Secretariat and dispatched to MAJCOMs. A draft PBD offers the Services the opportunity to weigh the merits and assess the impacts of the PBD, and return a response to OSD prior to a final decision by the DEPSECDEF.

So what happens to a PBD when it leaves OSD as a draft? This year, OSD went "electronic" with the process for the first time—the PBDs are now launched over the phone lines and into e-mail. Enter us, the "MAJCOM rentals." Receipt of a PBD demands rapid response—immediate distribution is necessary because OSD specifies a "respond by" date and time on the PBD, usually 48 hours or less. We distribute copies to what seems like every 2- and 3-letter office in the Air Force (in reality about 84 copies, e-mail covering the majority of them). What a difference the use of e-mail makes! From all outward appearances, e-mail fosters a much smoother PBD process and causes less destruction to Brazilian rain forest acreage via paper copies.

Draft PBD Particulars

The Air Force staff agency Office of Primary Responsibility (OPR) and a SAF/FMB Office of Collateral Responsibility (OCR) study the PBD analysis, determine the impacts and ramifications of the PBD, and arrive at a tentative "position" with accompanying rationale. The Air Force has three options when issued a draft PBD: (1) accept, (2) accept with comments, or (3) reclama. The OPR/OCR prepare a "skull sheet," summarizing the recommended position. A skull sheet is not to be confused with a skull in the morbid sense; rather, it is very similar in appearance to a point paper (basically giving a background, discussion, and bottom line on the PBD). Next comes a skull pre-brief with SAF/FMB, Maj Gen Stringer, who is also the Air Force Board (AFB) Chairman when PBDs are addressed. Later the same day, the AFB is convened to allow the appropriate Air Staff leaders to review the PBDs and the recommendations of the OPR, discuss potential impacts, and determine an official AF position. Because of the sheer volume of PBDs and the variety of suspense dates, an AFB is usually held three or more times a week during the cycle. For example, the PBD cycle started this year on 10 October 1997 and ended some 126 PBDs later on 19 December 1997, and included 30 AFB meetings during that period. Once the AFB develops the Air Force position, that position is documented in a memorandum signed by SAF/FMB and handcarried to OSD. OSD considers our response and publishes the final decision in a PBD when it is signed by the DEPSECDEF.

Resolving Differences

Meanwhile, the AFB must decide if the PBD warrants designation as an "Out-of-Court" or a "Major Budget Issue." The Out-of-Court session is a face-to-face meeting with the DoD Comptroller, with the Air Force represented by SAF/FM, SAF/FMB, and senior people with a stake in the issues. Hopefully, this session will resolve many of the major disconnects caused by PBD actions. If that fails, there is still a court of last resort. Designating a PBD as a Major Budget Issue (MBI) means that the Air Force and OSD cannot reach agreement and a program or policy is jeopardized with so serious an impact on AF operations to warrant the personal attention of the Secretary of the Air Force (SECAF) and Chief of Staff of the Air Force (CSAF). The corporate structure recommends, but the Chief and Secretary ultimately determine, which PBDs are forwarded to the Secretary of Defense (SECDEF) as MBIs. This leads to a meeting between SECAF/CSAF and SECDEF/DEPSECDEF in mid-December. The SECDEF makes the final determination on all MBIs.

Enter the Augmentees

Where do we, the Augmentees, fit in? And what do we do? Our job description, if there was one, would certainly contain a lot of "ings"—handling, copying, coordinating, typing, e-mailing, distributing, delivering, inserting, withdrawing, running, and calling, just to offer a few. From receiving the initial draft PBD to delivering the signed response; from maintaining "Smart Books" for AF/CV, SAF/

So what happens to a PBD when it leaves OSD as a draft? This year, OSD went "electronic" with the process for the first time—the PBDs are now launched over the phone lines and into e-mail. Enter us, the "MAJCOM rentals."

FM, and other senior leaders to preparing for AFB meetings; from being the "marshall" at SAF/FMB skull sessions to recording the minutes during meetings; and from managing the SAF/FMBP database to updating the PBD hotline, being an augmentee covers just about every angle, nook and cranny of the cycle.

Personal Perspectives

What's fun? A lot of faceless names we may have previously referred to as "those-clueless-Air-Staffers-living-in-a-cave" have now solidly earned our deep respect and admiration. Not only do they really care about the programs and fight for our issues, but they work REAL hard at it. Hard like 0600 to 1930+ five or more days a week. Hard like arguing vigorously with OSD analysts to preserve O&M funding. And hard like wanting more after doing a 3 to 4 year Pentagon stint. And they manage to answer seemingly endless questions from the MAJCOMs, keeping a smile all the while. There's no doubt the 26,000-some-odd workers of the Pentagon have earned our respect.

What's less than fun? We can answer that one with the three "W's"—waiting, walking, and withdrawal. PBD's flow in fits and starts. That leads to waiting. Waiting for the PBDs to start flowing. Waiting for the preliminary position and the skull sheet. Waiting for the AFB to meet. But when the surge hit, activity rocketed exponentially. However, the waiting did give us the opportunity to discuss the PBDs among ourselves, learn about operations at different commands, and tap the brain power of the SAF/FM "residents." Then there's the walking—lots and lots of it. Daily distribution runs around the building certainly kept us in shape! For example, one trip around the E-ring (the outermost ring of the Pentagon) is purported to equal one mile, and there are 18 miles of corridors and hallways in all (not to mention the stairs—no elevators—between five floors and the basement). We were easily able to classify some days as 4- or 5-milers with the spread-out distribution routes. Offices were inevitably on different floors, different rings, and different corridors. That made for some sore feet and aching calf muscles...or some excellent conditioning and networking, depending on your perspective. Some offices get "hard" copies of the PBDs, and that offered us an excellent opportunity during distribution runs to meet staff personnel and executive officers not only in SAF/FM, but in other areas as well. Finally, the third "W"—withdrawal. The 2-month TDY is long and as you would expect, all of us missed our families, friends, and homes.

Down Time in D.C.

The important stuff. Yes, we did work long days, but the evenings (what was left of them by the time we got home!) and the weekends were ours. Of utmost importance to an enjoyable stay, as they say in real estate, is the *location* of your hotel/suite/apartment. It absolutely, positively must be near a Metro (subway) station—driving a car around D.C. is an unnecessary headache. The Metro goes directly to or within short walking distance of all the area highlights and sights. Some of the things we saw and did, included sitting just a few yards away from President Clinton as he gave his Veteran's Day address in Arlington National Cemetery; feasting in various Georgetown and Old Town Alexandria restaurants; studying Picasso, Renoir, and Matisse in the National Gallery of Art; gazing at the 21-ton granite crypt of John Paul Jones at the Naval Academy; standing at the foot of the Washington Monument and seeing the Reflecting Pool, Lincoln Memorial, White House, and U.S. Capitol, just by turning around; and the list goes on. With some comfortable shoes you'll never be bored! Sunny in D.C.? Hike around Teddy Roosevelt Island or East Potomac Park. Snowing or rainy? Then it's "M&M" time—museums (Smithsonian, National Museums, etc.) and shopping malls. You won't have a shortage of off-duty things to do and see!

How to be an Augmentee

Every July SAF/FMB sends out a call letter to the MAJCOMs, asking for nominations to "come on down" and work the cycle. Your MAJCOM/FM executive officer is the person likely to staff this request. Grade requirements are not specific, but O-3, Senior NCO, or GS-11 are the targets. The TDY usually stretches from the first week in October until mid-December. However, the per diem is adequate, the sights very exciting, and the experience absolutely unique! Our hats are off to our MAJCOM Comptrollers for allowing us to participate, and a big *THANKS* to Maj Gen Stringer, Col Dave Price, Maj Tom Reilly, and Capt Clay Bridges of SAF/FMB for their leadership and support...and for patiently answering our ceaseless barrage of questions!

FOCUS ON

- Audit
- Budget
- Cost
- Financial Operations

The Defense Finance and Accounting Service (DFAS)

DFAS Mission

The DFAS mission is multifaceted with many different functions, roles, and goals. DFAS' primary function is to provide centralized guidance, control, and oversight of DoD finance and accounting operations. DFAS' goals include streamlining financial operations and services within DoD, eliminating redundancies in financial systems, and initiating standardized finance and accounting operations. DFAS currently consists of a headquarters staff in the Washington, D.C. area and five field-level centers (Denver CO; Cleveland OH; Indianapolis IN; Kansas City MO; and Columbus OH). However, actual operations are decentralized. Of significance to the Air Force are the operations of the Denver Center (DFAS-DE) and their subordinate Operating Locations (OPLOCs) who perform the majority of our accounting and finance functions.



The Denver Center is responsible for a myriad of activity that directly support our mission. They are responsible for implementing our statutory and regulatory accounting, disbursing, and reporting policy for accounting and finance support. Specific guidance is also provided to our worldwide network of Financial Services Office operations as well as Air National Guard (ANG) and Air Force Reserve (AFR) payroll and customer services offices. They also maintain a strong liaison with all Air Force accounting and finance activities through a network of assistance teams and specialists in base-level internal control, quality assurance, and training programs. Denver also performs oversight over five OPLOCs, located in Denver CO; San Bernardino CA; San Antonio TX; Omaha NE; and Limestone ME, which directly service our field activities. In addition, there are three OPLOCs with multiservice customers, located in Orlando FL; Honolulu HI; and Yokota JA, that report to other DFAS Centers, but directly support some of our field activities. Specific examples of some of DFAS-DE's more important responsibilities include the following:

- DFAS-DE operates all active, ANG, AFR, and the survivors of all service member's pay systems. Using the Defense Joint Military Pay System (DJMS), DFAS-DE pays more than 590,000 military pay accounts, and using the Annuitant Pay System, pays more than 250,000 annuitants. DFAS-DE is also responsible for the distribution of all other elements of disposable pay and allowances other than net pay, such as federal and state income tax withholdings.

- DFAS-DE performs centralized accounting and reporting for all Air Force appropriated money, and reporting on the use of those funds, to Congress and government financial managers. This includes the review and analysis of departmental-level financial data

and reports, and the preparation of yearend closing statements. The financial statements prepared by DFAS-DE are used by the Air Force, DoD, Treasury, and Congress as a basis for decisions affecting the amount and distribution of the Air Force budget. Additional accounting and reporting functions DFAS performs for the Air Force include reporting Air Force outlays to the Treasury, performing centralized accounting and preparation of financial statements and trial balances for the Air Force Working Capital Fund activity groups, and performing the central clearing functions for all Air Force Interfund billings.

- DFAS-DE designs and implements DFAS computer systems to worldwide accounting and finance operations for the Air Force and other DoD agencies.
- DFAS-DE provides guidance to DFAS OPLOCs, Air Force Financial Services Offices (FSOs), and ANG sites for civilian pay.
- DFAS-DE collects claims for and against military and civilian pay and allowances. Using the Defense Debt Management System, military out-of-service and contractor debt are collected for the Air Force. DFAS-DE is also responsible for the collection of government receivables owed the Air Force.
- Bills, collects, and accounts for the DoD Security Assistance Program.

Manpower Trends and Consolidation

Like the Air Force, DFAS is also going through a downsizing effort. In fact, since FY 1992 the DFAS workforce has been cut by nearly one-third, going from 30,700 to 22,700 personnel in FY 1997. This downward trend will continue with an expected DFAS workforce of 16,200 in FY 2003. Included in these reductions are 441 Air Force military authorizations. As a result of these workforce reductions, DFAS expects to realize annual recurring savings of about \$650 million. DFAS expects to achieve these savings through a variety of programmed efficiencies which include standardization of systems, business process streamlining, technological initiatives, consolidation initiatives, and outsourcing.

Every CONUS Air Force installation except Hill AFB UT, Goodfellow AFB TX, and Dyess AFB TX have consolidated their accounting and finance support to one of the above mentioned OPLOCs. These remaining installations will be consolidated in FY 1998. In total, DFAS has consolidated over 300 DoD individual field accounting and finance field sites into 17 OPLOCs. In an effort to further increase the efficiencies inherent in consolidation, DFAS is currently studying the feasibility of reducing the number of OPLOCs, and centralizing disbursing and vendor pay operations at one site.

Future Enhancements

DFAS is continually enhancing systems capabilities that support our operations. In the Military Pay area examples include, fielding the DJMS Standard Inquiry System, which will reduce the number of system unique codes and substantially increase the readability of DJMS Master Military Pay Account information and fielding a system that will allow military members to receive their military pay statements via the internet. Travel Pay will have the Integrated Automated Travel System software upgraded, which will provide civilian PCS calculations, cost comparisons computation, proportional per diem computation, and mixed mode computation. There are enhancements on the horizon for vendor pay processing also. The Automated IMPAC System (AIS), spearheaded by the Air Force at Edwards AFB CA, is being developed as a joint Air Force/DFAS effort. Once implemented, AIS will significantly reduce vendor pay processing workload, especially at the DFAS OPLOCs. In addition, DFAS is developing an Integrated Accounts Payable System (IAPS) interface with the Air Force developed Automated Business Services System (ABSS). Once fielded, ABSS/IAPS will allow for computer generated forms and the capturing of data in a standard electronic format at the time a document is created. This will allow for on-line funds checking, funds certification, and for recording of the reservation of funds without additional re-keying the data. Additionally, ABSS will electronically capture and interface receiving information with IAPS, which will in turn electronically match this with contract and invoice information and determine payment scheduling.

The Financial Management & Comptroller

Fiscal Year 1997 Awards

Financial Management & Comptroller of the Year



Lt Col Roger A. Bick
16 CPTS/CC (AFSOC)
Hurlburt Field FL

Financial Analysis Officer, Airman, & Civilian of the Year



Maj Steven D. Sowers
ASC/FMPM (AFMC)
Wright-Patterson AFB OH



MSgt Joseph E. Rollins
12 CPTS/FMA (AETC)
Randolph AFB TX



Mr James A. Quaschnik
366 CPTS/FMA (ACC)
Mountain Home AFB ID

Financial Services Officer, Airman, & Civilian of the Year



1Lt Stephen C. Cristofori
319 CPTS/FMF (AMC)
Grand Forks AFB ND



TSgt Kenneth L. Duffe
375 CPTS/FMAA (AMC)
Scott AFB IL



Ms Carol L. Silicz
9 CPTF/FMFL (ACC)
Beale AFB CA

Accounting & Finance Officer, Airman, & Civilian of the Year



1Lt Craig A. Harding
607 AFS (PACAF)
Osan AB KS



TSgt Frank H. Remington, Jr.
26 AFS/RAFP (USAFE)
Ramstein AB GE



Ms Gena M. Marquadt
26 AFS/RAFMQ (USAFE)
Ramstein AB GE

The Financial Management & Comptroller

Fiscal Year 1997 Awards



Capt Jennifer S. Kirchhoffer
ASC/FMPM (AFMC)
Wright-Patterson AFB OH



Mr Eric D. Plumer
AFCAA/FMSL
Arlington VA

**Acquisition Costing
Military & Civilian
of the Year**



Ms Jo Sehorn
HQ AFRC/FMFA
Robins AFB GA



Ms Sharon J. Pedersen
100 CPTS/FMFN (USAFE)
RAF Mildenhall UK

**NAF Analysts
of the Year**

**(MAJCOM and
Installation Level)**



Lt Col Patricia McDaniel
HQ AETC/FMAM
Randolph AFB TX



MSgt Joseph B. Wingo
HQ PACAF/FMFF
Hickam AFB HI



Mr Ralph D. Tate
HQ PACAF/FMAO
Hickam AFB HI

**Outstanding
Contribution to
Financial Management
& Comptroller
(Officer, Airman, &
Civilian)
(MAJCOM Level)**



Maj William K. Stockman
SAF/FMC
Washington DC



Mr Jeff A. Arrington
SAF/FMP
Washington DC

**Outstanding
Contribution to
Financial Management
& Comptroller
(Military & Civilian)
(SAF Level)**



Fiscal Year 1997 Awards

Resource Advisors of the Year

(MAJCOM and Installation Level)

No Photo Available



Capt Chris T. Froehlich
HQ USAFE/LGXP
Ramstein AB GE

SSgt Christopher A. Brooks
22 ARS (ACC)
Mountain Home AFB ID

Educator of the Year



Capt Jeanna L. Pryor
364 TRS/TTGBF (AETC)
Sheppard AFB TX

Author of the Year



Lt Col Bill McCarroll
60 AMW/FM (AMC)
Travis AFB CA

The Financial Management & Comptroller

Fiscal Year 1997 Awards

Financial Management & Comptroller Organization of the Year

437 CPTS (AMC)
CHARLESTON AFB SC



Financial Analysis Office of the Year

18 CPTS/FMA (PACAF)
Kadena AB JA



Financial Services Office of the Year

319 CPTS/FMF (AMC)
GRAND FORKS AFB ND



Accounting & Finance Office of the Year

607 AFS (PACAF)
Osan AB KS



Disbursing Agent Office of the Year

425 ABS/FMF (USAFE)
IZMIR AB TU



Special Acts and Services

HQ ACC/FMFO 1 CPTS/FMFT Langley AFB VA	ASC/FMBF (AFMC) Wright Patterson AFB OH	9 CPTF/CC (ACC) Beale AFB CA	31 CPTS/FMF (USAFE) Aviano AB IT	469 ABG/FMF (USAFE) Rhein-Main AB GE
AFDTC/FMBO (AFMC) Eglin AFB FL	HSC/FMA (AFMC) Brooks AFB TX	12 CPTS/FMFT (AETC) Randolph AFB TX	39 CPTF (USAFE) Incirlik AB TU	
	SM-ALC/FMD (AFMC) McClellan AFB CA	20 CPTS (ACC) Shaw AFB SC	319 CPTS (AMC) Grand Forks AFB ND	

Runners-Up

Financial Management & Comptroller Awards

Financial Management & Comptroller of the Year:

Maj Joseph S. Ward, Jr.
437 CPTS/CC (AMC)
Charleston AFB SC

Financial Analysis Officer of the Year:

Capt Trent H. Edwards
18 CPTS/FMA (PACAF)
Kadena AB JA

Financial Analysis Airman of the Year:

MSgt Mark E. Lyons
60 CPTS/FMA (AMC)
Travis AFB CA

Financial Analysis Civilian of the Year:

Ms Suzanne N. Colpitts
62 CPTS/FMA (AMC)
McChord AFB WA

Financial Services Officer of the Year:

Capt Timothy E. Dunster
52 CPTS/FMF
Spangdahlem AB GE

Financial Services Airman of the Year:

TSgt Steve E. Ambeau
9 CPTF/FMFT (ACC)
Beale AFB CA

Financial Services Civilian of the Year:

Ms Deborah L. Hatch
18 CPTS/FMC (PACAF)
Kadena AB JA

Accounting & Finance Officer of the Year:

Capt George A. Coggins
26 AFS/RAFM (USAFE)
Ramstein AB GE

Accounting & Finance Airman of the Year:

TSgt Thomas F. Schaefer
65 CPTF/FMFD
Lajes Field PO

Acquisition Costing Military of the Year:

Capt Vincent B. Miller
AFCAA/FMAA
Arlington VA

Acquisition Costing Civilian of the Year:

Mr Ruben E. Chapa
HSC/FMA (AFMC)
Brooks AFB TX

NAF Analyst of the Year (MAJCOM Level):

Mr George C. Sisson
HQ AFSPC/FMFF
Peterson AFB CO

NAF Analyst of the Year (Installation Level):

Ms Nancy L. Perry
30 CPTS/FM (AFSPC)
Vandenberg AFB CA

Outstanding Contribution to Financial Management and Comptroller—Officer (MAJCOM Level):

Capt Kyle W. Kuhn
HQ AIA/FMB
Kelly AFB TX

Outstanding Contribution to Financial Management and Comptroller—Airman (MAJCOM Level):

SMSgt Marcia J. Davis
HQ ACC/FMFP
Langley AFB VA

Outstanding Contribution to Financial Management and Comptroller—Civilian (MAJCOM Level):

Ms Cherlyn A. Koehler
HQ AETC/FMA
Randolph AFB TX

Outstanding Contribution to Financial Management and Comptroller—Military (SAF Level):

Maj James F. Martin, Jr.
SAF/FMB
Washington DC

Outstanding Contribution to Financial Management and Comptroller—Civilian (SAF Level):

Mr John H. Lucas, Jr.
SAF/FMB
Washington DC

Resource Advisor of the Year (MAJCOM Level):

MSgt Jose A. Guzman
McGuire NCO Academy (AETC)
McGuire AFB NJ

Resource Advisor of the Year (Installation Level):

MSgt Richard L. Johnston
25 ID/MD (SC) (AIA)
Hurlburt Field FL

Author of the Year:

Maj Pat A. Rose, Jr.
SAF/FMB
Washington DC

Financial Management and Comptroller Organization of the Year:

16 CPTS (AFSOC)
Hurlburt Field FL

Financial Analysis Office of the Year:

97 CPTF/FMA (AETC)
Altus AFB OK

Financial Services Office of the Year:

81 CPTS/FMF (AETC)
Keesler AFB MS

Accounting and Finance Office of the Year:

24 CPTS/FMF (ACC)
Howard AFB PM

Disbursing Agent Office of the Year:

12 SWS/FM
Thule AB GL

Air Force Audit Agency



Fiscal Year 1997 Awards

Area Audit Office Excellence Award

The Area Audit Office Excellence Award recognizes those area audit offices that made a difference in achieving the AFAA value statement of *providing world-class audit service to our customers through dedication, innovation, and teamwork*. The award is based on meeting or exceeding criteria in four categories: operational results, customer focus, human resources, and innovation. Competition is against a standard of excellence and not against each other. Therefore, all area audit offices meeting the standard of excellence receive the award. Air Force Audit Agency Offices achieving the standard of excellence during fiscal year 1997 were:

Davis-Monthan AFB Area Audit Office
Eglin AFB Area Audit Office
Ellsworth AFB Area Audit Office
Hanscom AFB Area Audit Office
Hickam AFB Area Audit Office
Hill AFB Area Audit Office
Kadena AB Area Audit Office
Kelly AFB Area Audit Office
RAF Lakenheath Area Audit Office
Langley AFB Area Audit Office
Little Rock AFB Area Audit Office
Luke AFB Area Audit Office
Offutt AFB Area Audit Office
Osan AB Area Audit Office
Peterson AFB Area Audit Office
Ramstein AB Area Audit Office
Randolph AFB Area Audit Office
Robins AFB Area Audit Office
Travis AFB Area Audit Office
Wright-Patterson AFB Area Audit Office

Centrally Directed Audit Division Excellence Award

The Centrally Directed Audit Division Excellence Award recognizes those divisions that have made a difference in achieving the AFAA value statement of *providing world-class audit service to our customers through dedication, innovation, and teamwork*. The award is based on meeting or exceeding criteria in four categories: operational results, customer focus, human resources, and innovation. Competition is against a standard of excellence and not against each other. Therefore, all divisions meeting the standard of excellence receive the award. Air Force Audit Agency centrally directed audit divisions achieving the standard of excellence during fiscal year 1997 were:

AFAA/MSF
Materiel Financial Management Division
AFAA/MSI
Information Systems Division
AFAA/MSM
Maintenance Division
AFAA/MSP
Procurement Division
AFAA/MSS
Supply and Transportation Division
AFAA/FSC
Financial Management Division
AFAA/FSO
Air and Space Operational Support Division
AFAA/FSP
Personnel Services and Health Care Division
AFAA/FSS
Special Projects and Financial Support Division

Centrally Directed Audit Team of the Year

The Centrally Directed Audit Team of the Year recognizes those Centrally Directed Audit projects that have made a difference in achieving the AFAA value statement of *providing world-class audit service to our customers through dedication, innovation, and teamwork*. The award is based on a subjective assessment of significance of a Centrally Directed Audit project which resulted in an Air Force Report of Audit. Respective Assistant Auditors General evaluate nominations and select the Directorate Centrally Directed Audit project team of the year. The Auditor General of the Air Force approves the award. The fiscal year 1997 Centrally Directed Audit Team of the Year award recipients were:

*"Asset Shipments Outside of
Supply Control"*
AFAA/MSS Project 96061025

James L. Sommer, Associate Director
Raymond Van Horn, Jr., Program Manager
Steve Houlette, Audit Manager
Barbara Bair, Hill AFB
Steven T. Cox, Hill AFB
Christopher P. Hake, Tinker AFB
Larry Lacert, McClellan AFB
Michelle E. Shicora, Kelly AFB
Charlotte L. Tucker, Kelly AFB
Tina M. Altevers, Secretary



Air Force Audit Agency

Fiscal Year 1997 Awards (Continued...)

Centrally Directed Audit Team of the Year (Continued)

"Emergency Room Operation" AFAA/FSP Project 96051010

Alfred Massey, Associate Director
Maria Young, Program Manager
Celeste Leitgeb, Audit Manager
Martin Cain, Asst Audit Manager
Tom Vaden, AFAA Statistician
Luella McCabe, Admin Assistant
Barbara Bair, Hill AFB
Margaret Barrell, Shaw AFB
Curtis Birdsong, Cannon AFB
Cheryl Bowden, Dyess AFB
Alan Cherry, Kirtland AFB
Jill Deuel, Luke AFB
Joyce Dinello, Peterson AFB
Christopher Hake, Tinker AFB
Julie Hogan, Patrick AFB
Theresa Hood, Little Rock AFB
Betty Hubrig, Minot AFB
Steve Jensen, Offutt AFB
Dee La Garde, Eglin AFB
Jim Leath, Grand Forks AFB
Donna Mandis, Vandenberg AFB
Nola McFadden, Robins AFB
Katie Moore, Langley AFB
Isabel Schmid, Mountain Home
AFB
Dennis Taverna, McClellan AFB
Linda Tranter, Davis-Monthan
AFB
Mieke Wheeler, Sheppard AFB

Local Audit Project Team of the Year

The Local Audit Project Team of the Year recognizes those local audit projects that made a difference in achieving the AFAA value statement of *providing world-class audit service to our customers through dedication, innovation, and teamwork*. The award is based on a subjective assessment of a local project's significance. One recipient is selected for each field audit region. The fiscal year 1997 Air Force Audit Agency Local Audit Project Team of the Year award recipients were:

AFAA/FDE - Eastern Audit Region

"469th Contingency Hospital, Frankfurt GE" AFAA Area Audit Office Ramstein AB, Germany

Deborah D. Jeffries, Office Chief
Thomas P. Kinzig, Branch Chief
James E. Szewczyk, Branch Chief
Reginald W. Benson, Project Manager
Janet Bonds Sembach, Project Manager
Kimberly Parmley, Assistant Project Manager
Cyndie Houghton, Secretary

AFAA/FDW - Western Audit Region

"Installation Restoration Program, 90th Missile Wing, FE Warren AFB WY" AFAA Area Audit Office Peterson AFB, Colorado

James D. Raube, Office Chief
Randall L. Lovett, Acting Office Chief
Bonnie L. Humphrey, Branch Chief
Steven Wolff, Project Manager
John J. Casey, Asst Project Mgr
Karla C. Bailey, Audit Clerk

AFAA/MSR - Materiel Systems Audit Region

"Base Refuse Contract Management, Sacramento Air Logistics Center CA" AFAA Area Audit Office McClellan AFB, California

Earlene Storz, Office Chief
Rick Wiley, Branch Chief
Stephen C. Wages, Auditor-in-Charge
Vanessa Russell, Audit Clerk

NOTES FROM THE:

Deputy Assistant Secretary, Budget

by Major General George T. Stringer



Streamlining Financial Plans. The recent VTC on streamlining the O&M budget went very well. At press time we were reviewing your comments and suggestions on how the process could be improved. The success of the VTC has sparked an idea that perhaps more of these could be held during the year. This provides an excellent forum to disseminate information and get immediate feedback from the field.

New Requirements in the FY99 O&M Budget. The FY99 President's Budget (PB) will have two significant changes. First, the FY98 National Defense Authorization Act required the *Secretary of the Air Force*, to identify funding for depot maintenance in a discreet subactivity group beginning in FY99. To meet this request, we created four new DPEM subactivity groups (SAGs) under activity groups 11, 21, 32, and 41 in our O&M budget justification books. This change will not affect execution and financial information at MAJCOMs, and will be exactly as it is today. We have worked with DFAS-Denver to create software that extracts DPEM execution and presents it on the 1002 in the format Congress requested. Note also FY99 DPEM funding will have a floor similar to RPM this fiscal year.

Second, the FY99 PB implements a fundamental change in the management of one of the military's most important benefits. This change addresses the transfer of management responsibility and associated funding for Commissary Operations funding to each of the Services, as the link to the individual customer. The Air Force piece of this "devolvement" is \$301.1M for FY99. Effective 1 Oct 98, this action will properly align resource responsibility to the organizations that control demand on the Commissary system and will give the individual Services more of a stake in the management oversight and financial health of the Commissary. This decentralized approach will create a closer link between customer desires and the funding to support those demands. Overall, the change should mean increased responsiveness from the Commissary system and continued enhancements in this important quality of life area.

Financial Management IPT. The kickoff meeting of the SAF/FM Financial Management IPT was held on 10 Feb 98, at the Pentagon. Representatives from SAF/FMB/AQC/AQX, AF/ILSR, HQ AFMC, ESC, SA-ALC, ADTC, and the Reserves discussed areas where financial management policy may impact acquisition reform. The IPT will focus initially on current interpretations of *bona fide* need, program management and administration (PMA) implementation, and the use and definition of EEICs. In addition, an overview of the ongoing OSD initiative to reduce the number of contract ACRNs was presented. More issues will be reviewed based on input from the IPT members. The IPT will develop options for change but members agreed that IPT proposals will be fully staffed in the normal coordination process.

FY98 Contingency Operations. The Air Force continues to support peacekeeping and peace enforcing operations in Southwest Asia and Bosnia in FY98. Current Air Force contingency O&M requirements are \$1,070.3M—\$848.3M for Southwest Asia and \$222.0M for Bosnia. Current funding of \$692.4M leaves us with a shortfall of \$391.2M which was submitted in an emergency supplemental to Congress in early March. Congress wants to act quickly on this bill which, when passed, will avoid the painful process of cashflowing contingency requirements until late in the year as we experienced during FY97. As in the past, we will distribute funds to reimburse you for obligations incurred. We made the first distribution of contingency money to the commands on a March document. All involved must continue to track their contingency expenses (incremental costs) and estimates associated with Southwest Asia (Northern Watch, Enhanced Southern Watch, and AEFs) and Bosnia (Deliberate Guard and Joint Guard). Many thanks you for your great support in helping us develop and defend Air Force contingency funding requirements.

FM



NOTES FROM THE:

Deputy Assistant Secretary, Cost & Economics

by Mr LeRoy T. Baseman

Nonappropriated Fund Financial Analyst (NAFFA) Training

Due to manning constraints, Air Force Services is significantly reducing the number of times they will offer their three-week Nonappropriated Fund (NAF) accounting course. This has been a primary source of training for our FM NAFFAs. Air Education and Training Command (AETC) no longer provides NAF oversight or NAF accounting training, because NAFFAs are considered fully qualified by Civilian Personnel when they are hired. However, our dilemma is many of our NAFFAs come to us with no NAF experience. To fill this training need, we have developed a three-phase training plan:

- Prepare an information package for FMs and NAFFAs about other training sources. This information is being sent to MAJCOM FMs and NAFFAs for distribution to their installations and will be available on the FM Homepage. It includes a breakout of recommended courses for new NAFFAs. Training sources include AFAA, USDA Graduate School, OSI, and others.
- A two-week training session for new NAFFAs with the first class offered this summer. Training would consist of one week of classroom instruction, with subjects in NAF oversight and NAF accounting. The second week would consist of mentoring, with 2-3 new NAFFAs going to a mentor NAFFA base for "hands-on" training.
- An annual continuing professional education (CPE) requirement for NAFFAs. This is a proposal that must have several issues resolved before it could be implemented. Issues to be resolved include funding, definition of what would qualify as CPE courses, number of CPE hours to require, and a control mechanism.

Worldwide Economic Analysis Conference

The 7th Annual Economic Analysis (EA) Conference will take place at Albuquerque NM. 377th CPTS/FM, Kirtland AFB, will host the SAF/FMCE-sponsored conference. The conference will bring field analysts up to speed on financial analysis developments supporting outsourcing and privatization. Analysts will share lessons learned supporting housing privatization, A-76

independent reviews, and activity-based costing (ABC) studies. A demo of Easy ABC, the software the Air Force uses for ABC, will be given. New features in this year's conference will be presentations on environmental EAs, risk analysis in EAs, the Innovation Center's reengineering efforts, and the development of USAF cost factors. We hope to have Mr Hale, SAF/FM, provide opening remarks by emphasizing the importance of analysis in a constrained budget environment.

Housing and Facilities Privatization

Within the world of outsourcing and privatization (O&P) much of the current emphasis has been on outsourcing, specifically through A-76 studies. This is a natural consequence of *Project Jump Start*, and various OSD-directed personnel reduction initiatives. Beyond these immediate initiatives, however, lies a large number of privatization efforts that will have a major influence on how the Air Force does business in the 21st Century. These efforts, many of which are part of the Defense Reform Initiatives, include evaluating the merits of privatizing substantial numbers of Air Force housing units and utility systems.

Beyond the near-term demands of A-76 analysis, the Directorate of Economics and Business Management (SAF/FMCE) is focusing on the complex analytics and the public policy issues associated with divesting Air Force infrastructure. We have discussed the underlying economic issues with officials from OSD, the Office of Management and Budget, the Treasury Department, and the Department of Housing and Urban Development. Based on thorough review and synthesis of Federal policies, FMCE is developing an in-house risk-adjusted privatization model. Should the need arise, we can support Air Force offices that seek privatization analytical support. The POC is Mr Walter Hosey, DSN 227-9265, or Mr Steve Connair, DSN 223-9347.

The support we offer for privatization initiatives is in addition to the ongoing Air Force-wide study support we are providing for activity-based costing (ABC) studies. Ms Paula Spinner, SAF/FM POC for ABC work, can be reached at DSN 223-9346. In addition, you can find many items of interest on the ABC Page, found on the SAF/FM Home Page <http://www.hq.af.mil/SAFFM/>.

NOTES FROM THE:

Deputy Assistant Secretary, Financial Operations

by Mr John J. Nethery



Internal Controls

Comptrollers, FSOs, supervisors, I want to *foot-stomp* the importance of maintaining the necessary internal controls to operate financial management systems. Sharing passwords, allowing individuals to have too much access to a system, and lax controls may invite abuse that make the headlines. I would like to encourage you to read and take to heart the article in this issue by Colonel Bill Brogdon; have your quality assurance people take a look at your procedures and policies. Additionally, you may want to download the exposure draft for the GAO entitled *Standard for Internal Controls in the Federal Government*, which can be found at <http://www.gao.gov/special.pubs/sicifg.pdf>. I believe that by far the vast majority of our employees and military members are honest, hard working individuals. However, we need to implement cost effective controls to deter fraud.

Financial Management Reform

Financial management reform is in full swing. To comply with the Chief Financial Officers (CFO) Act, we are in the midst of publishing the FY 1997 Annual Financial Statements for the Air Force. In an effort to further personalize these statements and make them more useful to the field, we have included direct inputs from the major commands. The input from AFMC for Working Capital Funds annual statements was extensive. All other commands added their personal touch to the mission description section.

We have published a tri-fold pamphlet on the *Federal Generally Accepted Accounting Principles (FEDGAAP)*. It will be distributed to the major commands for staff and base-level distribution. Its purpose is to inform FM personnel, as well as other concerned functionals, what FEDGAAP is and how it affects them. FEDGAAP has far-reaching implications in the financial management reform arena and few people outside the Washington beltway have even heard of it. It will affect everyone associated with resource management.

We are also in the process of publishing a pamphlet on *Financial Management Reform*. The purpose of this pamphlet is to inform the field of the numerous initiatives underway to improve the way we do business. Although not as short as the FEDGAAP tri-fold, it is designed to briefly introduce the reader to financial management reform as the result of various laws, but more importantly, it is in response to the needs of commanders and managers at all levels for significantly improved financial information.

Federal Managers' Financial Integrity Act (FMFIA)

In December 1997, the acting Secretary of the Air Force signed the *Annual Statement of Assurance* required by the FMFIA. The statement, supported by letters of assurance from the major commands, direct reporting units, and Secretariat and Air Staff offices reflects creditably on Air Force performance in FY 1997. We reported eight new material weaknesses, one of which was corrected during the year, and seven to be corrected by FY 1999. In addition, we closed four previously reported weaknesses. Two of the three Air Force operating accounting systems were reported to be substantially in compliance with Comptroller General accounting principles and standards. The remaining system, Work Information Management System (WIMS), has been scheduled for replacement during FY 1999 by the Automated Civil Engineering Systems.

FM



NOTES FROM THE:

Auditor General of the Air Force

by Mr Jackie R. Crawford

Followup on Internal Air Force Audits

Management Interest

Recently a senior official asked me about the Air Force's audit followup program. He understood the importance of implementing audit recommendations but had specific questions about the process. The questions centered on who is responsible for (a) tracking responses to audit recommendations and (b) determining if corrective actions resolved the problem. Reflecting on the process, I decided this would be useful information to present in this forum.

Joint Responsibility

Responsibility for implementing the Air Force's audit followup program is shared among functional managers, audit followup officials, and the Air Force Audit Agency (AFAA). Each office has a unique role in ensuring corrective actions are timely and effective. Specific guidance and responsibilities are contained in *Air Force Policy Directive 65-4, Followup on Internal Air Force Audit Reports and Liaison with External Audit Organizations*, and *Air Force Instruction 65-403, Followup on Internal Air Force Audit Reports*.

Management Involvement

The followup system includes a two-tier process covering our Air Force- and installation-level reports. For Air Force-level audits, functional managers report the status of management actions to the Director for Audit Liaison and Followup (SAF/FMPF). For installation-level audits, functional managers report the status to focal points at major commands, direct reporting units, or field operating agencies who, in turn, provide a semiannual status report to SAF/FMPF. This reporting process provides assurance that management takes the agreed-upon actions before closing out the recommendations. Further, the *Inspector General Act of 1978* requires a semiannual report to Congress that includes the current status of all audit recommendations, highlighting actions completed during the 6-month period and the resulting potential monetary benefits. Overall, Air Force audit focal points are doing an outstanding job moni-

toring, tracking, and reporting the status of agreed-upon corrective actions for the more than 6,000 recommendations made in AFAA reports annually.

Auditor Involvement

Government auditing standards require auditors to followup on material findings and recommendations from previous audits. Accordingly, AFAA auditors periodically perform followup audits on selected reports. These audits focus on determining whether management implemented timely actions in response to recommendations and whether the actions corrected previously reported conditions. Auditors consider materiality and mission impact in determining the issues selected for followup. Followup efforts normally show that effective corrective action was taken, but in some cases, a repeat condition exists warranting additional management attention. Followup audit reports accounted for about 7 percent of AFAA reports issued in Fiscal Year 1997.

AFAA Initiatives

We encourage auditors to brief management officials early in the audit when they identify conditions requiring corrective action. This procedure allows managers to correct the condition while the review is underway and gain immediate benefits. Further, we believe this practice leads to more open communication and positive working relationships with our customers. Also, taking the corrective action during the audit reduces the number of open recommendations requiring subsequent tracking.

Summary

The desired benefits of an audit include reduced costs, more effective mission accomplishment, or improved financial reporting. An effective followup system is critical to ensuring these desired benefits become real "outcomes." In my view, the Air Force followup process is working well and helps ensure timely, adequate corrective actions in response to our audits.

NOTES FROM THE:

Director, Defense Finance and Accounting Service—Denver Center

by Mr Steve E. Turner



Consolidation

As of March 1998, the Denver Center completed consolidation of the Defense Accounting Offices (DAOs), which significantly streamlines its staffing operations.

As part of the consolidation, the Center first opened five operating locations (OPLOCs):

Omaha—March 31, 1995
San Bernardino—May 19, 1995
Dayton—June 2, 1995
Limestone—June 12, 1995
San Antonio—June 20, 1996

Starting with the closure of Offutt Air Force Base DAO in March 1995, 80 Air Force DAOs have been consolidated into DFAS Centers and OPLOCs.

The Foreign Military Sales consolidation effort is also complete. The Center consolidated six offices into its Security Assistance Deputate.

Agency-wide, there were more than 330 DAOs prior to consolidation. The consolidation will net \$120 million in annual savings for the Defense Department.

Defense Joint Military Pay System Active Component (DJMS-AC)

The Defense Finance and Accounting Service reached a major milestone January 20, 1998, by converting more than 400,000 Navy pay accounts to its centralized military pay system, DJMS-AC.

This system, the largest in the world, now provides pay services to 2.2 million military members of the Armed Services.

Planning for this conversion began in 1991. Teams of DFAS functional and technical experts located at Cleveland, Denver, and Indianapolis Centers defined, programmed, and tested soft-

ware changes and trained the Services' pay administrators on the use of DJMS.

Each conversion was a complex undertaking. The teams attempted to simplify processing and adhere to DoD, Service, and DFAS guidelines and strategies—but part of the complexity was the uniqueness of each Services' requirements.

Approximately 240 major software modifications were made to DJMS to satisfy Navy-unique entitlements and business practices.

These system modifications required exhaustive testing. The Centers conducted the software integration test (SIT) by running a series of rigorous examinations to check for Service-unique processing accuracy. After completing the SIT, the Centers put the system through a software acceptance test (SAT). During the SAT, Navy field level personnel participated in the testing by processing actual actions from their current workloads. Finally, DFAS sent personnel from three Centers around the world to ensure field personnel were familiar with the DJMS processes.

A 500-page Navy payroll office user guide was developed to assist our customers in understanding the system processes. The guide explains the various aspects of the system and provides the Navy customer the information necessary for them to support sailors. Functional experts also prepared a computer-based training package which simulated typical processing scenarios.

DJMS employed a *train-the-trainer* approach so Navy employees taught to use the system could train others.

The conversion of Air Force, Army, and now Navy military pay accounts to a standard DoD system is one of the greatest financial management successes of DoD, the Services, and DFAS.



NOTES FROM THE:

Standard Systems Group

by Lt Col John H. Gill

It was with extreme pleasure when I wrote my first article for the January 1998 *Air Force Comptroller* magazine as the Chief, Financial Management and Comptroller Systems Division. Due to time constraints, and my recent arrival in this position, I did not have an opportunity to introduce myself. I assumed the division chief duties in July 1997, upon my reassignment from the AFMC/IG at Wright-Patterson AFB OH. My goal is to continue the best possible support to our customers and users in the Defense Finance and Accounting Service (DFAS) and at Air Force locations worldwide. I took the reins of the division during a very exciting time. The Standard Systems Group (SSG) has gone through a major restructure during the last nine months, including the stand up of the Financial Information Systems Program Office (SPO). The SPO encompasses all the systems HQ SSG/SBF was previously responsible for plus those financial applications at the Materiel Systems Group (MSG), Financial Systems Division, Wright-Patterson AFB OH. Mr Richard DeNezza, formerly the MSG Executive Director, has been appointed as our SPO Director, and I as the Deputy. In addition to the stand up of the SPO, HQ SSG is in the process of establishing a Software Factory operation to increase efficiencies and reduce costs. While this will change the way we do business at SSG, we anticipate significant improvements in both our software production process and our level of support to our customers and end users. I would like to take this opportunity to update you on major efforts underway in our Materiel Systems area.

Materiel Systems. The Standard Materiel Accounting System (SMAS) Development Team is proceeding on-schedule with the modernization and technology insertion project. The purpose of this project is to migrate SMAS from a UNYSIS proprietary application to an open system application running on an HP 9000 using an ORACLE relational database system. The presentation layer or user-interface will be a graphical-user interface (GUI) developed by government personnel using the Powerbuilder Development Tool. The conversion/migration of the server business logic and database will be accomplished by Information Analysis, Inc., a Virginia-based contractor. The HP 9000 hardware will be located at one or more of the DISA Defense megacenters. The modernized system will be Y2K and DII-COE compliant. A prototype of the SMAS

funds-control module was implemented at the Limestone Operating Location (OPLOC) in March 1998. This prototype will give the Accounting and Finance technician experience in point and click technology, as well as allow the SMAS development team to monitor and track system performance. Feedback from the users in the field will be invaluable to the success of our development effort. The modernized SMAS system will take advantage of the capabilities provided by the SSG Center for Electronic Distribution of Systems (CEDS). This will allow the SMAS user to download client software directly from the SMAS distribution page. This web page is linked to the SMAS Home Page and will provide information on who downloads software, download instructions and AF Form 636, and the release products. Download capability will be available to the Limestone OPLOC to download prototype release and will be available to additional SMAS users in summer 1998. Implementation of the SMAS Open System Environment (OSE) is scheduled to be completed 31 December 1998.

The consolidation of the Stock Fund Wholesale Divisions of the Air Force Defense Business Operations Fund became more logical with the reductions that were occurring in the Cost of Operations Division (COD) and the decrease in the number of items managed by the Systems Support Division (SSD). With the completion of the Consumable Item Transfer (CIT) of SSD items to Defense Logistics Agency (DLA) in FY98, it makes sense to turn off the SSD requirements system and consolidate SSD with the Repairable Support Division (RSD) in the one system. Since COD is the division that supports the overhead of the SSD and RSD, it is included in the consolidation process. The new division will be called the Material Support Division (MSD).

The consolidation was directed by SAF/FMBM letter dated 3 August 1995. The consolidation was to be completed by 1 October 1997. The objectives of MSD were:

- The creation of one budget for the MSD.
- The creation of one set of financial statements.
- Establishment of a single requirements system.
- The creation of a multiple pricing mechanism.
- Establishment of one budget code/accounting appropriation.

NOTES FROM THE:

Comptroller Training Flight

by Capt Jeanna Pryor

As the schoolhouse turns the calendar to a new year, we reflect on last year's conquests and this year's challenges. The flight's mission statement *Develop, conduct, and evaluate comptroller training...To produce mission-ready financial management personnel...For gaining commanders* is the charter that keeps us focused; your responses to our customer surveys is the yardstick we use to gauge our success.

In 1997 we wrote four courses: merged Financial Services and Financial Management Apprentice, Financial Analysis Apprentice, Financial Analysis 7-Level, and merged Financial Analysis and Financial Services Officer. Using in-house resources, 220 state-of-the-art computers were installed and over 12,000 feet of cable were laid providing Local Area Network connectivity. The Schoolhouse Home Page was birthed giving us the means to communicate to you the most up-to-date information on course availability and course materials. We instituted 100% Computer Based Testing and began to expand the use of technology by incorporating Computer Based Instruction.

While we can pat ourselves on the back for 1997 successes, we know as we cross over to 1998 the dy-

namic comptroller career field changes provides more challenges. Some we've already met were in January, we completed the 1999 class schedules and drafted year 2000. In late February we anticipate a complete revision of the Financial Management Staff Officer Course (FMSOC) and Accounting Liaison Office (ALO) Course to roll off the presses and students of the first merged FSO enlisted course will graduate. We continuously look for ways to incorporate more Computer Based Instruction and hands-on Contingency Planning Exercises in existing classes. In March we'll host a training workshop to layout the blueprint for the merged FSO and FMA enlisted apprentice course and in April the first revised ALO and merged officer class will start.

Our vision: *Be the premier education and training center for financial management; Pioneer and implement innovations in instructional technology; Set the standard by which all institutions, staff, and graduates are measured* challenges us to keep training on the cutting edge. Our primary focus is meeting your training needs...let us know how we can serve you.



Standard Systems Group (Continued)...

- Development of a single obligation authority document.
- Systems interface with other billing/budgeting systems at division/customer level.
- Ensure that credit policies are consistent with billing policies.

The SBSS A&F in conjunction with SMAS has implemented, in October 1997, their part of the MSD. The implementation of MSD brought to supply and the accounting system multiple costs on each supply transaction for issues and returns. These multiple costs will allow the Air Force to more accurately value supplies inventory in accordance with the *Statement of Federal Financial Accounting Standards No. 3: Accounting for Inventory and Related Property*. Inventory will now be valued at latest acquisition cost (LAC) for serviceable items instead of the familiar standard item record price. Unserviceable inventories and Due-In From Maintenance inventories may be valued at 'Carcass' for Depot Level Repairable items from expendability/re-

coverability/reparability/cost designator (ERRCD) = XD, and 'LAC' for field (XF) and base (XB) repairables. Other new costs are collected for expenses that are attributed to the operations of the inventory control points. They include direct allocable costs, business overhead cost and material cost recovery. The direct allocable costs include expenses ICP operations, DLA receipt costs, second destination transportation, and depreciation. The business overhead costs include expenses for Defense Information Systems Agency, Defense Finance and Accounting Service, DASSO, DRMS, DLSC, Joint Logistics Systems Center, AOR, and loss and obsolescence. The Material Cost Recovery is the material cost recovery rate time the latest repair costs. For additional information see the MSD home page at: <http://www.afmc.wpafb.af.mil/HQ-AFMC/FM/>.

I look forward to working with all of you as we strive to meet the challenges that lie ahead. If you'd like to find out more about other financial systems activity, visit the SSG Home Page at <http://www.ssg.gunter.af.mil/>, or give me a call at DSN 596-4181.





NOTES FROM THE:

Professional Military Comptroller School

by Maj Rodney M. Troyanowski

My tour of duty at the DoD Professional Military Comptroller School (PMCS) is almost at an end. As I reflect on my experiences during the last three years, I can say this assignment was the most rewarding one of my career. The PMCS end-of-course critiques consistently identify interaction with our distinguished guest speakers, fellow students, and faculty as the primary strengths of the course. These same three hallmarks made my assignment memorable and helped me succeed as our "desert comptroller" in Saudi Arabia.

Meeting and interacting with guest speakers on a regular basis is a unique bonus for being a faculty member at PMCS. Senior leaders in the comptroller field are extremely supportive of our program and freely share their views on current issues. Through this I was able to keep abreast of pressing issues and maintain currency in my portion of curriculum, Resource Allocation. I wish to thank our guest speakers for their continued support and guidance.

During my tenure, approximately 800 students graduated from PMCS. Each student brought a unique set of experiences and functional area expertise to their respective classes. This was a tremendous pool of talent and knowledge, and I benefitted immensely from listening and interacting with all the students. I tell the students in my seminars I'm more a facilitator than instructor. Attendance at PMCS is worth the time just to be able to network with fellow students from the different Services and DoD agencies. I feel lucky to have experienced this each class.

The faculty at PMCS is world-class. I've seen each instructor go the extra mile to make this school the best in the business. The teamwork displayed by the faculty is remarkable. Whenever I had to be in two places at once, somebody was there to help me out. My heartfelt thanks to all the faculty that I have had the honor of working with, both past and present.

The real value of the PMCS experience becomes known once you apply your expanded knowledge on the job. I was fortunate to put my PMCS experiences to use in the middle of my tour while deployed to Saudi Arabia for six months. I was comptroller for the provisional wing responsible for all financial operations for the Air Force operations in Southwest Asia. The responsibilities of this position were immense, diverse, and challenging. The knowledge I gained from the guest speakers, students, and fellow faculty members helped me to succeed.

Hopefully this article doesn't sound too much like an "Academy Award" acceptance speech, but there are many people to thank for a successful and rewarding assignment.

NOTES FROM THE:

Comptroller Officer Assignments

by Capt Timothy Little, DSN 487-5031, littlet@hq.afpc.af.mil

I was hoping the theme of this article would be the changes to the Officer Assignment System (OAS). However, the changes have not been released. I'll address the OAS changes and impact in next quarter's article.

Captain Will Lorey attended the USAFE/FM conference for me in December since I was knee deep in filling our 33 FM Commander positions coming open in 1998. During the conference, Will was asked what kinds of career broadening assignments can FM officers do. You've guessed it—career broadening will be the focus of this article.

Let me begin by discussing why an officer may want to pursue this type of assignment. All of you who have heard me speak or have called have heard me say "diversity is key to mission support officers". So, before I list the career broadening opportunities, let me drive home our FM opportunities. One can get plenty of diversity within the FM career field—and you should. We can be Commanders, Financial Services Officers (FSO), and Financial Analysis Officers (FMA) at base level. We can be Financial Managers in both budget and cost in AFMC supporting the acquisition and sustainment of weapon systems. We can serve in a host of staff jobs at all levels of command, e.g., SAF, MAJCOM, NAF, Joint, etc. Serving in different positions, different locations, and different levels of command clearly brings out *diversity and growth* in an officers record. If an officer has the right experience, we have several instructor positions within the FM community such as PMCS, Sheppard Schoolhouse, DSMC, AFIT, Acquisition Schools, etc.

The Air Force has several career broadening opportunities outside of the FM career field we can serve in to give us diversity. Here are the positions and AFSCs:

ROTC

- Asst Professor of Aerospace Studies (APAS)
 - Captains - 81T0
 - Master's Degree

- Professor of Aerospace Studies (PAS)
 - Lt Colonels - 91C0
 - PAS meets annual selection board

OTS

- Lts/Capts - 81C0
- Flight Commanders or Instructors

BMTS

- Major - 91C0 (Squadron/CC)
- Capt - 81T0 (Deputy Squadron/CC, Training Officer, Ops Officer)

PME Faculty

- Capt/Major/Lt Col - 81T0 and 82A0
- ACSC and AWC normally hire from graduating classes

Exchange Officers

- Capt/Major/Lt Col

- International/Interservice Exchange
- Provides exposure/awareness of foreign service/sister services by exchanging ideas and procedure
- Officer fully integrated into host service
- 130 International positions in 20 countries
- 57 Interservice positions

USAF Academy

- Capt/Major/Lt Col
 - Faculty Instructors
 - Athletic Staff
 - Air Officers Commanding (AOCs)
 - Prep School
 - AFSCs: 81T0, 82A0, T61X, T62X, T33X
- ### Logistics Career Broadening Program
- Captain - Maintain 65 AFSC
 - Rotate thru various directorates of Air Logistics Centers (FM, Contracting, Program Mgmt, Maintenance/Production, Supply, Transportation, etc.)

USAF Recruiting Service

- Captain - 83R0 (Operations/Resource Officers)
- Maj/Lt Col - 83R0 (Commander)

Plans & Programs Officer (16RX) and Political-Military Officers (16PX)

- Joint/Non-Joint positions
- MAJCOM or higher level job
- Usually only Majors/Lt Cols
- Each requirement is unique

Wing/Installation level IG

- Lt Col positions - 87G0
- Excludes MAJCOM or higher levels

Deputy Support Commander

- Lt Col positions - 30C0

All of the career broadening positions are advertised on the electronic bulletin board under the mission support officer assignments/career broadening opportunities. Some of the positions require application packages (outlined in the advertisement.) It goes without saying, our manning does not support having everyone at once serving outside the FM field. However, we typically can allow officers to career broaden one time to meet Air Force requirements in these other areas. Our policy is a FM officer must have at least two FM jobs under their belt before they career broaden. There are a variety of reasons for this but the driving factor is the officer is much more competitive getting a FM job after the career broadening assignment is over if they have the experience of two FM jobs versus one. Timing is everything in this business, so you need to work closely with your Supervisors, Directors and Commanders to determine if career broadening is the right thing to pursue for your individual career and when is the right time to do it.



by Mr Ron Stuewe

CALL FOR RESUMES. DoD agencies will use Resumix, a commercial off the shelf (COTS) software program that uses expert system technology to identify people eligible for referrals. In the future, Air Force personnel of all grades and all career programs must have a resume on file to be eligible for referral certificates. Many career program registrants received a letter from the Air Force Personnel Center (AFPC) asking them to submit resumes to their primary career program. AFPC will use the resumes to provide additional search criteria to the grammar base used by Resumix.

Many private industries currently use Resumix; however, some duties in the Federal government may not be adequately described in the grammar base used for these agencies. However, we need to ensure the grammar base includes the terms and descriptions of duties in the financial management area. That is the primary reason the AFPC needs to have an adequate supply of resumes prepared by Federal civilian employees.

After conversion to the new referral process, the USAF will use resumes to fill all positions. When a request for fill action is received, the vacant position will be announced on the world wide web (WWW) for a short period of time. People without WWW access will be able to find vacancy announcements via an 800 telephone number. If interested, candidates will have to nominate themselves by responding electronically or by telephone for specific vacancies.

While the position announcement is posted, the staffing specialist will identify the requisite skills, knowledges, and abilities needed for the position. This action will involve identifying key words and context that the Resumix system will search for during processing. After the announcement is closed, Resumix will scan the resumes of individuals responding to the announcement. Current plans call for use of FMCP TPS when the list of candidates is too large.

TOTAL PERSON SCORE. FMCP registrants can check their Total Person Score (TPS) to include their managerial competency (behavior inventory) information. To access the information, registrants must enter their social security number and a personal identification number (PIN). The initial PIN is their date of birth in YYMMDD format. The system will then allow the registrant to change their individual PIN.

TPS categories are Awards, Education and Training, Behavior Inventory, Performance Appraisal Score and

Financial Management Career Program

Rating. The behavior inventory (BI) score is NOT used on certificates on positions covered by Council 214 at this time. The TPS consists of a maximum of 200 points (125 points for positions covered by AFGE Council 214).

The FMCP does not have information on BI scores for GS-15 personnel. The FMCP scanned the BI response sheets; however, the FM algorithm was not used to develop the final score. AF/DPS will use the BI responses and apply a special algorithm for GS-15 personnel.

TUITION ASSISTANCE FUNDS. The FMCP utilizes available training funds to assist registrants in pursuing college courses that are MISSION RELATED. In addition to tuition assistance, the training funds are used for PALACE Acquire training and for short-term on-sight training. FY98 funding was severely reduced from previous years requiring corresponding reductions in training activities including tuition assistance.

Requests for tuition assistance for college courses that were not obviously mission related were returned. As this article is being written, the amount of non-acquisition funds allocated for tuition assistance has been used. Acquisition funds will also reach this point in the near future. Unless additional funding is received, requests for tuition assistance will be returned shortly before the class is scheduled to begin.

Registrants who received an approved DD Form 1556 for tuition assistance but do not complete registration, should contact the FMCP immediately so we can use the funds for other tuition requests. This will allow maximum use of the limited funds for tuition assistance.

In accordance with standard career program requirements, people receiving tuition assistance must repay the cost when they do not complete a funded course, receive less than a "C" for an undergraduate course, or less than a "B" for a graduate level course.

PALACE ACQUIRE (PAQ) TRAINING. The FMCP receives many calls from PAQs and their supervisors concerned about a PAQ working in areas where they will not receive skill codes for their experience. An example would be a Budget Analyst working on cost projects or in the accounting office. Short term assignments outside of a PAQs primary duty are not intended to make them qualified experts in that occupational series. However, they provide valuable experience and insight on the interrelationships of the various financial management disciplines. These experiences should enable the PAQ to better perform their primary duties as part of an integrated financial management team and are highly encouraged.

NOTES FROM THE:

Chief for Enlisted Matters

by CMS Lorraine A. Tanner, DSN 697-1220



What a great time of year to be in the Air Force—and be part of the **Air Force Awards Program**. Try to imagine reading a great book every 20-30 minutes. The kind of book that you can't wait to share with someone else. That is what each of the packages I have read is like. You are doing wonderful things contributing to our mission and the nomination packages confirm this. Every nominee is a winner. The best of the best. But don't ever forget a winner is only as good as the team behind them, beside them, and in front of them. You are a part of our Air Force team and you should be proud of your accomplishments and take the time to congratulate the "FM Winners", because their successes are yours.

The year looks good for us so far. If you haven't heard, we are now eligible to receive a Zone A and Zone B reenlistment bonus. This is an awesome incentive for our folks who work so very hard every day. It looks as though an E-4 with over three years and reenlisting for four years will gross over \$2500 and an E-5 with over six years will gross over \$3100. It is well deserved! I want to take the opportunity to thank the folks at AMC for taking the lead on this initiative. Without their hard work and research, this would not have become reality. Team AMC—I salute you!

But you know, everyday someone in our business is taking the lead to make things happen. Folks are going the extra mile with no thought of rewards and benefits. Their only motivation comes from within. Their only goal is to help. The Air Force defines it as *Service Before Self*. We tend, in our Air Force, to put pretty words on things and define them formally. But let's talk about this core value in my terms.

Service before self began the minute you entered basic training and the reality of what we do in our Air Force became real to you. Do you remember the oath? You said you would protect and defend against all enemies, foreign and domestic. At that moment the basic core value of Service Before Self was implanted into your minds and your hearts. What other profession requires us to pay the ultimate sacrifice and hold you responsible for the freedom of my children, as well as your own?

The Air Force is not just a job—but a commitment. Every little task or major project you undertake, every decision you make strengthens us to serve our country, protect our freedoms, and defend our land. We sometimes get lost in our peacetime mission, forgetting what we do in peace prepares us for war. This is why our standards are so high. They have always been high—and will continue to be high. Reach for the "gold" and strive to be the best in everything you do. Challenge yourselves and those who work for you to be better, smarter, and more efficient. **YOU CAN DO IT!** Focus on what you have to do to meet the highest expectations. It means giving a whole lot more than just hours. It means investing a piece of yourself in the Air Force. That investment is not about dollars, or hours, or pats on the back. The investment is about making a difference everyday; preparing as if tomorrow will be the day the "balloon" goes up and we are in the middle of another conflict or war. The more efficient and prepared we are when and if that happens, the bigger and better the financial management contribution is during the critical times. Your commanders trust you to be ready, day or night, today or tomorrow. That young airman on the flightline trusts you to know your job better than anyone else, so that if he must deploy, he can count on you to ensure his entitlements, thus his family, are taken care of. So everyday that you serve the Air Force, you are preparing to make that ultimate sacrifice. We owe it to ourselves, our airman in arms and our commanders to be ready.

So as we face each day, each travel voucher, each **AF Form 9**, each allotment form, each phone call, each customer, remember that every task, every major project and every decision you make is critical to the readiness of the United States Air Force and you. Your job and your high standards, are the key to that readiness. Remember, every day you proudly wear your uniform and practice your oath, you are living the phrase *Service Before Self*.



PROMOTIONS



Colonel Donald W. Henney, III, is Chief, Financial Analysis Division, HQ AETC/FMA, Randolph AFB TX.



Mr Michael Nettemeier, GS-15, is Assistant Chief, Budget Division, HQ AMC/FMB, Scott AFB IL.

11WG

Johnson, Victor M., to GS-12; FMFA-B
Marbury, Tanya S., to GS-12; FMFA-P
Schwartz, Sandra K., to GS-12; FMI
Wilkins, Nathan L., to GS-12; FMFV

Air Combat Command

Blume, Loretta I., to GS-12; HQ ACC
Curry, Cynthia L., to GS-13; HQ ACC
Davis, Eric O., to Capt; HQ ACC
Kokaly, James P., to MSgt; Lajes Fld
PO
Jernigan, Paula M., to GS-13; HQ
ASC2A
Livingston, Gary, to MSgt; Offutt AFB
NE
Shapiro, Edward S., to GS-13; HQ
SOCOM
Soares, John, to Maj; Hill AFB UT
Walker, Joseph L., Jr., to GS-13; HQ
ACC

Air Education and Training Command

Lindom, Eric, to MSgt; 58 SOW /FM
Paulk, William J., to LTC; 42 CPTS/CC
Richert, Cheryl A., to GS-12; AU/
RPBO, Maxwell AFB AL
Sheppele, Fred S., to LTC; 17 CPTF /
CC, Goodfellow AFB TX
Terek, Edward, to CMSgt; 12 CPTS,
Randolph AFB TX

Air Force Audit Agency

Burgess, Robin, to GS-13; March ARB
CA
Caples, Gary G., to GS-13; Randolph
AFB TX
Cauley, Solita E., to GS-12; Andrews
AFB MD
Cline, Debra L., to GS-12; Tinker AFB
OK
Daly, John L., to GS-12; Edwards AFB
CA

Diducca, Michael, to GS-12; Hanscom
AFB MA
French, Dennis M., to GS-12; Rosslyn
VA
Heffernan, Linda, to GS-13; March
ARB CA
Hopkins, Arthur R., III; to GS-12,
Ramstein AB GE
Hopper, Judith E., to GS-13; Wright
Patterson AFB OH
Johnson, Robert D., to GS-12; Nellis
AFB NV
Jordan, Cheryl M., to GS-12; Robins
AFB GA
Miller-Aggen, Susan I., to GS-13;
Wright-Patterson AFB OH
Murphy, Kenneth W., to GS-14;
Pentagon
Nelson, Ryan T., to GS-12; Scott AFB
IL
Nottingham, Thersa L., to GS-12;
Vandenberg AFB CA
Peterson, Bradley S., to GS-12;
Ellsworth AFB SD
Regular, Timothy, to GS-12; Edwards
AFB CA
Roach, Cynthia K., to GS-12;
Lakenheath AFB UK
Sinclair, Todd, to GS-12; Robins AFB
GA
Stickel, Howard A., to GS-13; Wright-
Patterson AFB OH

Air Force Communications Agency

Falk, Dorothy M., GS-12; HQ AFCA /
XPLF

Air Force Reserve Command

Cassot, William F., to GS-13; HQ
USAF/REC
Winchester, Judith, to GS-12; HQ
AFRC/FMXS

Air Force Space Command

Gomez, Daniel, to MSgt; 90 CPTS /
FMFP
Hull, Heidi, to MSgt; 30 CPTS/FMFP
Lacey, Shauna, to CMSgt; 90 CPTS /
CCF
Roblesreynoso, Manuel, to MSgt; 90
CPTS/FMAL

Air Force Special Operations Command

Herrera, Stephen R., to GS-13, HQ
AFSOC
Remaklus, Daniel L., to SMSgt; 16
CPTS/FMA

Air Intelligence Agency

Kuhn, Kyle, to Maj; HQ AIA /FM

Air Mobility Command

Carter, Neil D., to LTC; 43 CPTS, Pope
AFB NC
Goosman, Timothy A., to SMSgt; 6
CPTS, MacDill AFB FL

Air National Guard

Bashaw, Kim A., to MSgt; 157 ARW /
FM
Buckalew, David T., to LTC, 130 AW /
FM
Cook, Stephen D., to LTC; 185 FW /FM
Jacquez, Gilbert J., to CMSgt; 150 FW /
FM
Long, Mary E., to MSgt; 133 AW /FM
Tedesco, Joseph A., to MSgt; 107 ARV /
FM
Turcotte, Carl D., to MSgt; 143 AW /
FM
Whitehead, Amy C., to Maj; 180 FW /
FM

United States Air Forces in Europe

White, Robert T., to Capt; HQ
USAFE/FM

SES ACTION



Ms Cathlynn B. Sparks was selected Assistant Air Force Auditor General for Field Activities (AFAA/FD), Arlington VA, effective 8 February 1998. Ms Sparks transferred from Air Force Director of Budget Investment, Deputy Assistant Secretary (Budget).



RETIREMENTS



Mr Bristow

Mr Michael B. Bristow, GS-15, was Associate Director Information Technology Division, Materiel and Systems Audits Directorate. (30 years of service).

Colonel Richard E. Thornton was the Deputy Director, for 1AF Transition Team, Tyndall AFB FL (over 31 years of service). (No Photo Available)

11WG

Cassey-McAuley, Karen, toTSgt; FMAS

Air Combat Command

Alleva, John; Maj; HQ ACC
Meyer, Timothy J., MSgt; HQ ACC
Morrison, Keith, MSgt; Offut AFB NE
Walker, Leon L., Jr., LTC; HQ ACC
Young, Phyllis, GS-11; Offutt AFB NE

Air Force Audit Agency

Angelilli, Arthur A., GS-12; Hill AFB UT
Ball, Orson W., GS-13; March ARB CA
Dixon, Terrill E., GS-13; March ARB CA
Delgado, Gilbert, GS-12; Shaw AFB SC
Mabey, Kent L., GS-13; March ARB CA

Air Education and Training Command

Brooks, Darryl Q., CMSgt; 17 CPTF/FMF
Conder, Randy, MSgt; 37 CPTS/FMFA
Geisewite, Charles, GS-11; 37 CPTS/FMA
Gordon, Anne, TSgt; 37 CPTS/FMA
McLeod, Kevin, MSgt; 47 CPTF/FMA
Repp, Gene O., GS-9; 42 CPTS/FMA

Air Force Space Command

D'Antuono, Joan, GS-12; 341 CPTS/FMA
McCormick, Randy, TSgt; 341 CPTS/FMF
Tercan, Barbara, TSgt; 90 CPTS/CSS

Air Force Reserve Command

Gingerich, GS-13; 910 AW/Youngstown ARS OH
Lewis, Marie, GS-11; 512 AW, Dover AFB DE

Air Mobility Command

Ellis, Michael R. MSgt; 89 CPTS
Gausta, John, TSgt, 92 CPTS
Golec, Phyllis, GS-12; HQ AMC
Hill, Garth, MSgt; 92 CPTS
Lebo, Larry R., MSgt; 22 CPTS
Lunk, Alice, GS-12; HQ AMC
Nemskal, Anthony A., TSgt, 22 CPTS
Robinson, Margaret, GS-11; 92 CPTS

Air National Guard

Jackson, Joseph E., CMSgt; 186 ARW/FM
Loescher, Judith E., SMSgt; 140 WG/FM
Waters, Jerald W., SMSgt; 103 FW/FM

United States Air Forces in Europe

Boulter, Michael P., MSgt; 26 AFS/Systems



Assistant Secretary of the Air Force Financial Management and Comptroller



*Financial Services
Officer of the Year*

*Financial Services
Airman of the Year*

Author of the Year

*Financial Management &
Comptroller Organization of the Year*

Financial Services Office of the Year



*Acquisition Costing
Civilian of the Year*



*Financial Analysis
Officer of the Year*

*Acquisition Costing
Military of the Year*



*Nonappropriated Funds
Analyst of the Year
(MAJCOM Level)*



*Outstanding Contribution to
Financial Management &
Comptroller—Military*

*Outstanding Contribution to
Financial Management &
Comptroller—Civilian*



*Financial Analysis
Airman of the Year*

*Outstanding Contribution to
Financial Management &
Comptroller—Officer
(MAJCOM Level)*

Educator of the Year



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THE COMPTROLLER'S CORNER

The New AFAFO

This summer we will establish an Air Force Accounting and Finance Office (AFAFO) at the Denver Center of DFAS. Colonel(S) Martha Beatty will be the first director of this new organization, which will report directly to me.

The AFAFO will provide a senior focal point for FMF activities in the Air Force. When MAJCOM FMFs have questions or need assistance, the AFAFO will be their point of contact. When FMF policy issues that relate to DFAS arise, we will have an office at Denver to attend to them. When we need to deal with issues related to internal controls in our FSOs and RAFOs, the AFAFO will help. The ten people who will staff this new organization will be busy with these and many other topics.

This new AFAFO is an important element of our fix-the-FSO plan. Progress on the fix-the-FSO plan is discussed more fully in an article on page 4 of this magazine. I want to thank Colonel Charlie Martin, who is completing his year as my special assistant for FSOs, for his aggressive and productive efforts to improve the operations of our FSOs and RAFOs.

Financial services is one of the core competencies of Air Force financial management, and I am committed to insuring that we continue to provide high-quality services. Our new AFAFO represents an important step toward fulfilling that commitment.

A handwritten signature in cursive script, reading "Robert F. Hale".

ROBERT F. HALE
Assistant Secretary of the Air Force
(Financial Management and Comptroller)

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Ms Gloria R. Jaskiewicz
Editor

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"Fix the FSO" Project

by Colonel C.W. Martin

Our Financial Services Offices (FSOs) do an excellent job of providing assistance to Air Force people. Moreover, the financial services provided by our FSOs are important to readiness. If Air Force people are worried about pay problems, they may be less able to concentrate fully on doing their own jobs well.

Key Actions Taken:

- *Secretariat-level Focal*

Point Established

- *Standard Organization*

Established

- *Senior Accountant Position*

Established

- *Airmen Assignment Policy*

Changed

But our FSOs need help in order to continue to provide great service. Since August 1997, I have been back in the Pentagon working on the "Fix the FSO" Project. In the last 10 months we have made substantial progress, and this article will update you on the specific efforts to improve our FSOs. I will start with some history of Air Force Accounting and Finance and the "Fix the FSO" Project, discuss the progress to date, and conclude by looking at where we will be going from here.

History of the "Fix the FSO" Project

In January 1991, the Defense Finance and Accounting Service (DFAS) was activated and the Air Force Accounting and Finance Center (AFAFC), Lowry AFB, Denver, Colorado, along with SAF/FMF, were deactivated. The Commander of AFAFC also served as SAF/FMF. At the time of the transfer to DFAS, the Air Force had over 2000 people working in Denver and a small group of approximately 15 to 20 personnel working Accounting and Finance issues in the Pentagon who reported to SAF/FMF in Denver. After the DFAS stand-up, the Air Force retained no formal Accounting and Finance functions at either Denver or the Pentagon. The MAJCOMs and Wings have had to work out their Accounting and Finance issues themselves, or deal directly with their DFAS Operating Locations (OPLOCs) and the DFAS-Denver Center.

The Air Force has gone over seven years without a Secretariat-level Accounting and Finance organization to support the 40% of the Comptroller career field involved in Accounting and Finance work, and it is beginning to show. The Air Force Inspection Agency did a Functional Management Review in late 1996 to evaluate the effectiveness of Air Force FSOs. The report highlighted problems with no standard FSO organization structure, multiple sources of guidance causing confusion, new policy initiatives being deployed without complete coordination, and low manpower levels in the FSOs.

The status of FSO operations and their relationship with DFAS had become a major discussion topic at recent SAF/FM Comptroller Executive Sessions. At the April 1997 Comptroller Executive Session, Mr Robert F. Hale, SAF/FM, asked the MAJCOM/FMs to provide Accounting and Finance representatives to look in depth at ways to improve the FSOs. The term "Fix the FSO" came out of that Session as a shorthand for efforts to improve FSO operations.

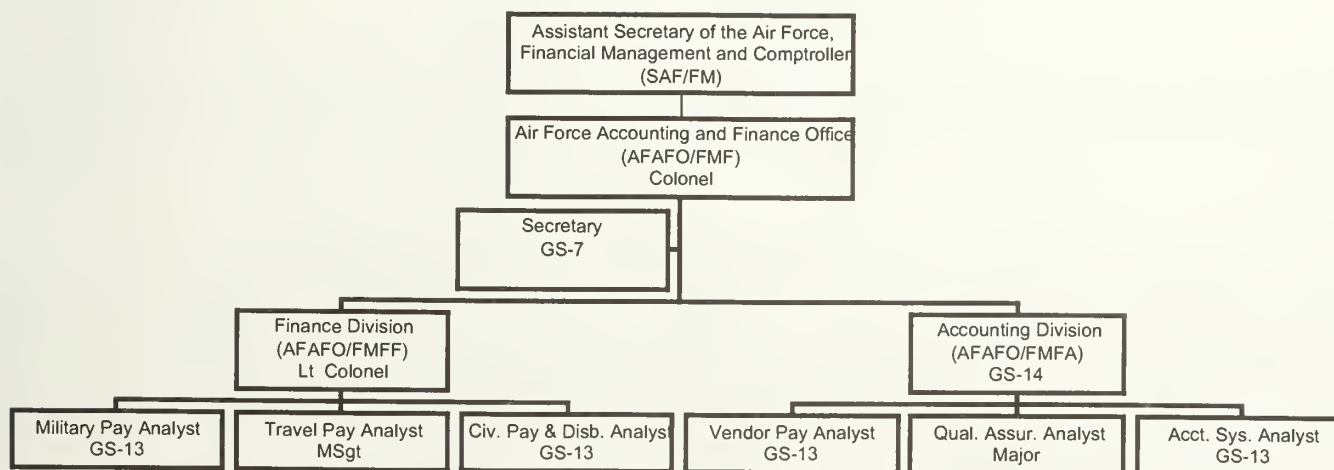
An FSO Study Group headed by Colonel Bill Brogdon from SAF/FMP with representatives from the MAJCOMs, DRUs, and FOAs was formed in May 1997. In July 1997, they issued their report to Mr Hale entitled *MAJCOM Representatives' Recommendations to SAF/FM for Improving the Financial Services Office Network*. It has also been called the "Fix the FSO" Study. Mr Hale asked me to come back to the Pentagon as his Special Assistant to work on implementing the major recommendations in the FSO study.

"Fix the FSO" Progress

With the history of the "Fix the FSO" Project behind us, what progress has been made the past 10 months? The best way to answer that question is to look at several key recommendations where action has been taken:

ACTION ACCOMPLISHED: Organize Accounting and Finance activities under a Secretariat-level office. The FSO Study Group viewed this recommendation as the key to solving many FSO problems. It would reestablish an Air Force focal point for 40% of the Comptroller work force that has been missing since 1991. This organization would be responsible for the efficient management and oversight of FSOs and Regional Accounting and Finance Offices (RAFOs); ensuring effective internal controls; publishing Air Force Accounting and Finance directives; maintaining close liaison with MAJCOM/FMFs, DFAS HQ, DFAS-Denver, and DFAS OPLOCs; negotiating with DFAS on DFAS/FSO workload transfer issues; representing the Air Force on the Joint Strategic Leadership Council (JSLC); and establishing a Quality Assurance Program (QAP). The organization would be collocated with DFAS in Denver, Colorado.

On 1 April 1998, the 10-person Air Force Accounting and Finance Office (AFAFO) was officially established at DFAS-Denver. The following is the organization structure of the new AFAFO:



Air Force Accounting and Finance Office (AFAFO)

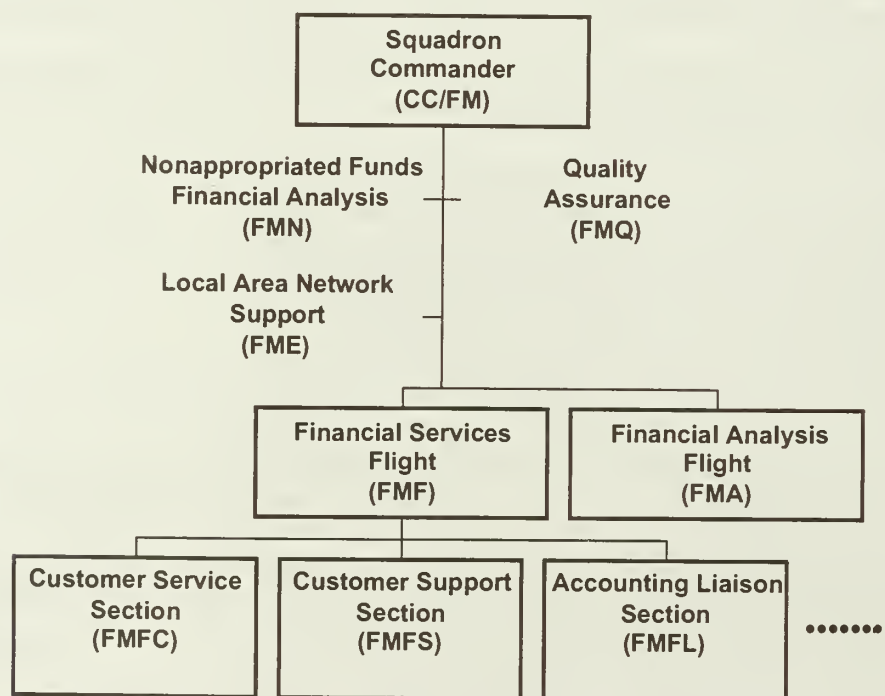
Mr Hale has selected Colonel (S) Martha Beatty as the first AFAFO Director. She will report directly to him. Colonel Beatty is currently the Comptroller at Randolph AFB, Texas, and will report to her new assignment in mid-July. The Master Sergeant position has been filled, and the advertisements for the Lieutenant Colonel and Major positions went on the bulletin board in May 1998. Five of the six civilian positions will be filled by the Financial Management Career Program, and the sixth civilian position will be filled in the Denver area. The Support Agreements with DFAS-Denver, the 21st Space Wing, Peterson AFB, and the 821st Space Group, Buckley ANGB, are nearing completion.

This action has been accomplished, but now the real work begins. Once Colonel Beatty is in place and has her full staff on board, the AFAFO will begin to work many of the FSO issues that have been neglected for the past seven years. The AFAFO will speak with one Air Force voice to DFAS on FSO and RAFO concerns. The collocation with DFAS-Denver should pay immediate dividends. Now 40% of the Air Force Comptroller career field has a new Secretariat-level focal point!

"Fix the FSO" Project (Continued...)

ACTION ACCOMPLISHED: Establish a standard base-level Comptroller organization. The original FSO Study Group recommendation was for a standard FSO organization since there were a lot of "county options" in the field. They wanted it to include the Accounting Liaison Office (ALO), a QAP, and a Local Area Network (LAN) Administrator.

At the October 1997 Comptroller Executive Session, Mr Hale and the senior Air Force Comptroller community agreed to expand the FSO Study Group's recommendation from just the FSO to reestablishing a standard base-level Comptroller organization. This new structure would reflect changes in base-level comptrollership in the 1990s. These changes include the creation of DFAS; Air Force Specialty Code (AFSC) mergers in the Financial Services and Financial Analysis areas; increasing reliance on computer systems and equipment; and the stand-up of Comptroller squadrons and flights. Since last October, the entire Air Force Comptroller community, including the MAJCOM/FMs and the SAF/FM staff, has studied and commented on various organizational options and issues. In April 1998, Mr Hale approved the new standard base-level Comptroller organization. It will be included in the next revision to AFI 38-101, *Air Force Organization*, and implementation should be completed by 31 December 1998. The following is the new organization structure:



Standard Base-Level Comptroller Organization

The standard organization represents a general consensus view among senior leaders in the Air Force Comptroller community. The Accounting Liaison Section (FMFL) was placed in FMF to insure separation of duties and to maintain strong internal controls. Whenever possible, FMFL should be physically collocated with FMA, but still report to FMF, to improve efficiency of operations and customer service. This explains the dotted line on the diagram.

The Nonappropriated Funds Financial Analyst (NAFFA) will report directly to the Comptroller. This position is key to good management of this important part of the Air Force and needs direct access to the Comptroller. A formal QAP has been reestablished. Due to its cross-cutting nature, this function also reports to the Comptroller as does the LAN Administrator because everyone depends on LANs. The FMF has been divided into three sections, Customer Service (FMFC), Customer Support (FMFS), and

Accounting Liaison (FMFL). It is important to establish what specific tasks will be done by each section, and I will discuss that later.

The goal of this effort has been to standardize the Comptroller organization at base-level, and maintain this standardization over time. Therefore, any requests for deviations from this organization structure must be submitted from the MAJCOM/FMs to SAF/FM for approval.

ACTION ACCOMPLISHED: Establish a civilian Senior Accountant position in the FSO to head the ALO at each base and move toward filling the position. The FSO Study Group wanted the Senior Accountant position because of the inexperience of many Financial Services Officers today. Often Second Lieutenants become Financial Services Officers on their first duty assignment without any prior Accounting and Finance experience. The Senior Accountant would help train and mentor these new officers, and provide continuity for the FSO. This position could also function as the Deputy Financial Services Officer.

The Senior Accountant position was established in the standard base-level Comptroller organization. The SAF/FM staff is working with the MAJCOMs to identify existing manpower authorizations for this position. SAF/FMPC is developing a standard position description (PD). The MAJCOMs will be able to use it, develop their own PD, or ask each Wing to write a base-unique PD.

ACTION ACCOMPLISHED: Assign only 5-level airmen and above to overseas 12-15 month short tours. The problem has been no time to train 3-level airmen at short tour locations. The new 3-level personnel right out of technical school can still get overseas experience, but on long tours where training would be better.

This recommendation has been implemented and is in effect today. The only exceptions are at 12-15 month short tour locations which still have Airman First Class positions on the Unit Manning Documents (UMDs). Affected MAJCOMs should consider swapping UMD positions between short and long tour locations.

Where Do We Go From Here?

At the May 1998 Comptroller Executive Session, Mr Hale and the MAJCOM/FMs discussed the next steps for the "Fix the FSO" Project. The remaining FSO Study Group recommendations along with other Air Force Accounting and Finance issues will transition to the AFAFO in Denver after Colonel Beatty arrives in July 1998. She attended the Session and got a first-hand appreciation of the need for her new organization and the tasks she and her staff will face when they open for business.

The key steps for the new AFAFO are to get the organization started and establish good working relationships with the MAJCOMs and DFAS. The AFAFO will also work to improve internal controls; develop Air Force directives for FSOs and RAFOs; and represent the Air Force on the JSLC and in Blue Book discussions with DFAS.

In order to keep the "Fix the FSO" momentum going until the AFAFO gets established, Mr Hale and the MAJCOM/FMs agreed on several additional actions in the FSO area to be worked in the near term.

One of the key actions is to develop a QAP. The last Air Force-level QAP was terminated in 1991. Today, most MAJCOMs have some type of QAP, but they differ from MAJCOM to MAJCOM. We do not need to "reinvent the wheel," but build on what the MAJCOMs have already done. This would include publishing an Air Force QAP Instruction and self-inspection guides using the best of the MAJCOM checklists. MAJCOMs could supplement both the Instruction and guides to fit their needs. Mr Ron Speer, the Principal Deputy Assistant Secretary (Financial Management), will take the lead in establishing an Air Force QAP. He will form an integrated process team (IPT) with the AFAFO, DFAS, and the MAJCOMs, and then transition this effort to the AFAFO for implementation.

"Fix the FSO" Project (Continued...)

Another near-term action is to identify specific duties for personnel working in the Customer Service, Customer Support, and Accounting Liaison Sections of the FSO. This detailed break-out of duties is necessary to update training requirements and establish standardization from base to base as people rotate on PCS assignments. SAF/FMPC will work with the MAJCOM/FMFs to develop an alignment of duties by new FSO section.

Conclusion

The "Fix the FSO" Project has had some successes this past 10 months, but this was just a start. We now have an Air Force-level Accounting and Finance organization for the first time since 1991. The AFAFO will be located at DFAS-Denver where they can interact face-to-face with DFAS on a daily basis and represent all the MAJCOMs with one Air Force voice. We have reestablished a standard base-level Comptroller organization. This will eliminate the numerous "county options" that existed, and reflects the changes in base-level comptrollership that have occurred in the 1990s. Several more actions are currently being worked which should also help FSO operations. Best wishes to Colonel Martha Beatty as she becomes the first Director of the AFAFO. Keep improving the FSOs!



Editor's Note: As mentioned in Colonel Martin's article, Colonel (S) Martha Beatty, was selected by Mr Hale to be the first AFAFO Director. She offered the following remarks:

It has been nearly 22 years since I first visited the Denver Finance Center. As a young lieutenant in the finance tech school, I marveled at both the infrastructure of the new facility and the wisdom, professionalism, and technical skills contained within. Much has changed since then with automation, downsizing, and the DFAS consolidation. What hasn't changed is that 40% of our comptroller work force is still engaged in the accounting and finance business serving our customers in pay and travel issues as well as ensuring the "books" are kept in balance. Yet, since 1991, we have not had an Air Force focal point for finance issues. The customers, our FSO, and MAJCOM FMFs, have not had a senior "ear" or "voice" at Air Staff level. The AFAFO reestablishes this.

I'm excited to take on the challenge as the first director of the AFAFO. Our vision is to provide this link; to provide the focal point, to gather together the great ideas developed at bases and MAJCOMs and crossfeed best practices; to help the MAJCOMs develop internal controls and an effective quality assurance program. By partnering with DFAS, we can continue to meet customer demands through new processes and technology while balancing the needs of our own people.

I look forward to working with the MAJCOMs and to working for our FSOs in the field.

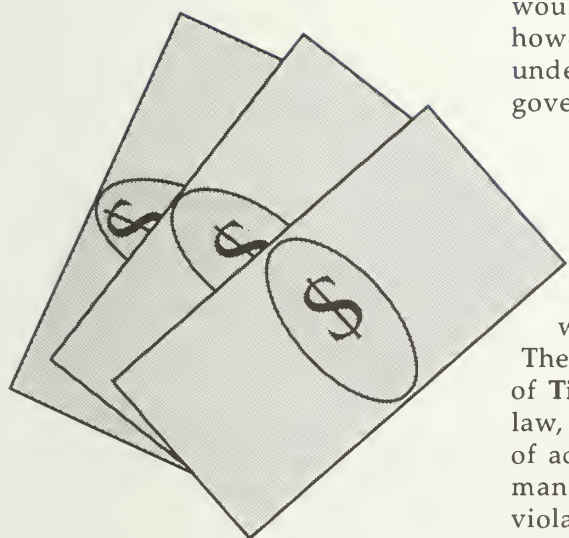


Color of Money

Foundation for Budget Execution

by Colonel David E. Price

No doubt, you have often heard the term "color of money" used to describe the differences between appropriated funds. This is an easy way to describe a complex set of financial laws and regulations. Most people in the Department of Defense are familiar with the phrase; yet, few outside the financial management community know the three basic elements that give appropriated funds their "color." As a financial manager, you must understand the basic funding rules and be able to articulate them to commanders, acquisition program managers, and other senior decision makers. It would take volumes to address every "tint and shade" of money; however, the basic rules that color public funds are not hard to understand. This article provides a summary of the basic rules that govern the use of public funds.



Public Law

Is the color of money really important? Absolutely! To use more funds than Congress appropriated for a specific purpose and period, or to use funds for purposes other than those for which Congress intended those funds is a violation of public law. The basics of appropriation law are found predominately in sections of **Title 31, United States Code (U.S.C.)**. To prevent violating the law, Federal agencies are required to establish and operate systems of administrative control for appropriated and other government-managed funds which regulate and account for their use. Any violation of the legal restrictions imposed by Title 31 or other statutes must be reported under provisions of **DoD FMR 7000.14, Vol 14**, and regulations promulgated by the individual military Services that administratively implement required internal fiscal controls. In short, violations of public law are serious. They can result in formal disciplinary action and criminal penalties.

Basic Rules

When Congress provides public funds to a Federal agency, it also imposes specific limitations on the use of those funds. These restrictions give appropriated funds their color. Color of money is distinguished by *purpose, time, and amount*. The three rules that state the legal requirements are:

- Propriety of Funding
- Bona Fide Need
- Anti-Deficiency

Propriety of funding relates to purpose. This rule requires that public funds be used only for the specific purposes the Congress

Color of Money (Continued...)

intended. Title 31, U.S.C., section 1301, states: "Appropriations shall be applied only to the objects for which the appropriations were made except as otherwise provided by law." For example, the use of an Air Force appropriation to buy M-1 tanks would violate the propriety of funding rule unless the Congress had specifically directed the Air Force to use its funds for tank procurement.

The bona fide need rule defines the time restriction. It says that all requirements must be funded with an appropriation enacted for obligation in the fiscal year in which the requirement occurs. This means that appropriated funds can only be obligated for legitimate (i.e., "bona fide") needs of the fiscal year for which the appropriation was made. Therefore, using funds appropriated for FY1998 operations to pay for travel that occurred in FY1997 is a violation of the bona fide need rule.

The anti-deficiency restriction limits the amount available for expenditure. The Anti-Deficiency Act states that the amount appropriated by Congress for any specific purpose and period may not be exceeded. A funding deficiency occurs when the agency obligations exceed the amount Congress appropriated. This rule is straightforward—if you spend more money than Congress allowed for a job, you have committed an anti-deficiency violation.

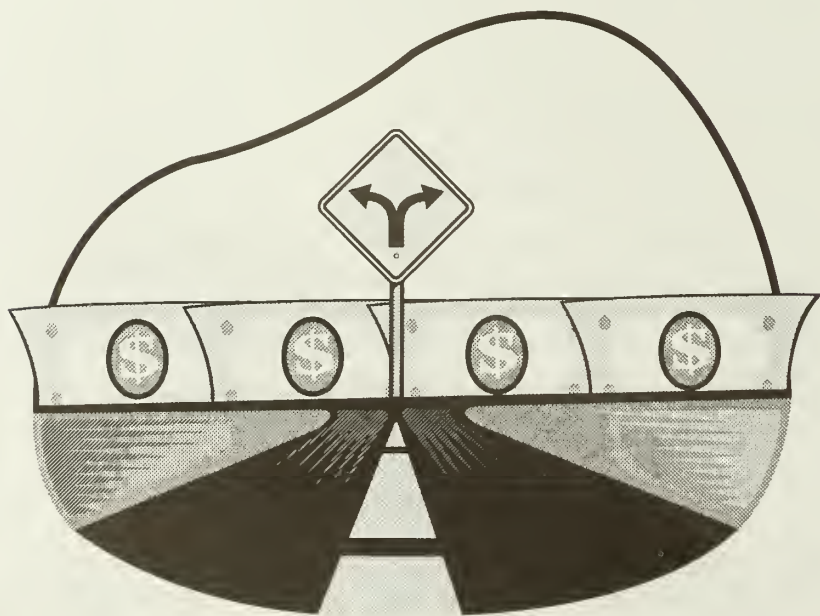
Before performing any government work, an agency first must have appropriate and sufficient budget authority (BA). To use the BA legally, funds must be from the right Congressional appropriation (i.e., propriety of funding). The correct fiscal year must be cited (i.e., bona fide need rule). And, the funds available must be sufficient to cover the obligation (i.e., anti-deficiency compliance). If any of these conditions are not met, a violation of public law has occurred.

Creative Financing

The specific rules for each appropriation are different. In fact, in the investment area, they often vary down to the line-item level. As a result, the RDT&E (Research, Development, Test and Evaluation)

Descriptive Summary and P-Series documents submitted to Congress for individual development and procurement programs make a difference on what can and cannot be done with funds from a given appropriated line-item. However, it is a complex business, and there are always "gray areas."

Financial managers who try to stretch the gray areas with "creative financing" are asking for serious trouble. Often the justification for a creative financing scheme is that no regulation specially prohibits the proposed action. While it is true that existing regulations do not provide an all-inclusive list of prohibited actions for each appropriation and line-item, the challenge is to find a cite within a



budget regulation or Congressional documentation that says your proposed action is appropriate. Saying that the regulation does not prohibit an action may provide some short-term comfort; but, in the long term, it provides absolutely no protection from the penalties that arise from a violation of the law.

Here are some basic rules to help avoid creative financing problems. First, it is inappropriate to use funds from a specific fiscal year solely because "they are the only kind of funds available" or because

Remember, the "number one" customer of everyone in government service is the American people. We spend their money, and their representatives in Congress make the rules.

"the funds are going to expire." The first opens the way for a propriety of funding problem; the second, has the potential of violating the bona fide need rule. Other creative financing ideas almost certain to violate the propriety of funding rule when using most types of investment money include the purchase of office plants, janitorial services, flags, facility projects, mail-

sorting machines, garden mulch, landscaping services, and baseball uniforms. These are all "real world" examples handled by the Comptroller at a single Air Force acquisition center during the past few years. Each came to the attention of the Comptroller, either as a question (e.g., "Can we use RDT&E money for a landscaping contract to improve the area around our building?"), or as an actual purchase request (as in the case of the sports uniforms). Fortunately, none of these creative financing ideas were ever carried out, but they all had the potential to end careers.

Here are more details on two of the examples. In the case of the landscaping contract, RDT&E funds are inappropriate (except at some laboratory and test facilities) unless the program office can cite specific words in the RDT&E Descriptive Summary or another official program document that clearly highlight to Congress, that specific development program funds are to be used for support tasks like landscaping. Without specific Congressional approval the burden of proof falls on the user of the funds (i.e., the propriety of funding rules still apply). Since the installation civil engineer (CE) has Operations and Maintenance (O&M) money which is an appropriate source of funds for such contracts, the solution is to contact the CE office, and make them aware of the landscaping requirement. This does not guarantee that the landscaping project will be funded; however, it does ensure the requirement will be given appropriate consideration by the local Commander. And, if/when the landscaping is done, it will be paid for with the appropriate funds (i.e., O&M).

Sport uniforms are also an inappropriate use of acquisition funds, unless the unit or organization can cite a specific statement from Congressional documentation (e.g., Congressional committee report) that a reasonable person would consider Congressional approval to use specific acquisition funds to purchase sport uniforms. Program funds can be used only if such a statement exists. However, even if this were legal, it would still have trouble passing the "Washington Post Test" (i.e., How would your boss or his/her boss react if he/she read about this in the *Washington Post*?).

Good financial managers strive to satisfy their customers. This is not easy in an environment of tight resources. It takes strong leadership to get things done. However, bosses who tell their staff, "I don't care how you pay for this, JUST GET IT!", are sending the wrong message to their people. To avoid the serious legal trouble that results from misappropriation of public funds, you must deliver the right message. You must insist that everyone in your organization follow funding rules to the letter. When a tough call comes along, pass the question up the comptroller chain before you act. Comptroller policy experts at MAJCOMs or in the Air Force Secretariat budget office can usually help you find an appropriate way to do the job. Remember, the "number one" customer of everyone in government service is the American people. We spend their money, and their representatives in Congress make the rules.

The Air Force financial management community must continue to look for opportunities to reform and streamline its operations. However, this must be done within the limits of the law. To ensure that necessary reform opportunities are identified and pursued without violating any laws, the Assistant Secretary of the Air Force (Financial Management and Comptroller) recently initiated a major Financial

Color of Money (Continued...)

Management Policies Review. This effort will ultimately help financial managers more effectively support their customers by simplifying internal financial management regulations and clarifying some of the "gray areas" that contribute to "color of money" violations.

Summary

"Color of Money" is a useful term that allows people to refer to complex set of financial rules with a simple phrase. The legal foundation for the obligation and expenditure of public funds is found in Title 31, U.S.C. Purpose, time, and amount are the three elements that give appropriated funds their color. The basic funding rules that cover these three areas are: "propriety of funding" (purpose), "bona fide need" (time), and "anti-deficiency" (amount). All three rules must be met in order to avoid a violation of the law. Unfortunately, the details of public finance are complex. As a result, many "gray areas" exist. Trying to stretch the gray areas with "creative financing" can result in serious legal trouble. The best way to avoid misappropriation of funds is to follow funding rules to the letter, and work closely with policy experts in the comptroller community. The bottom line for financial managers working budget execution is simple—color of money is important!



About the Author



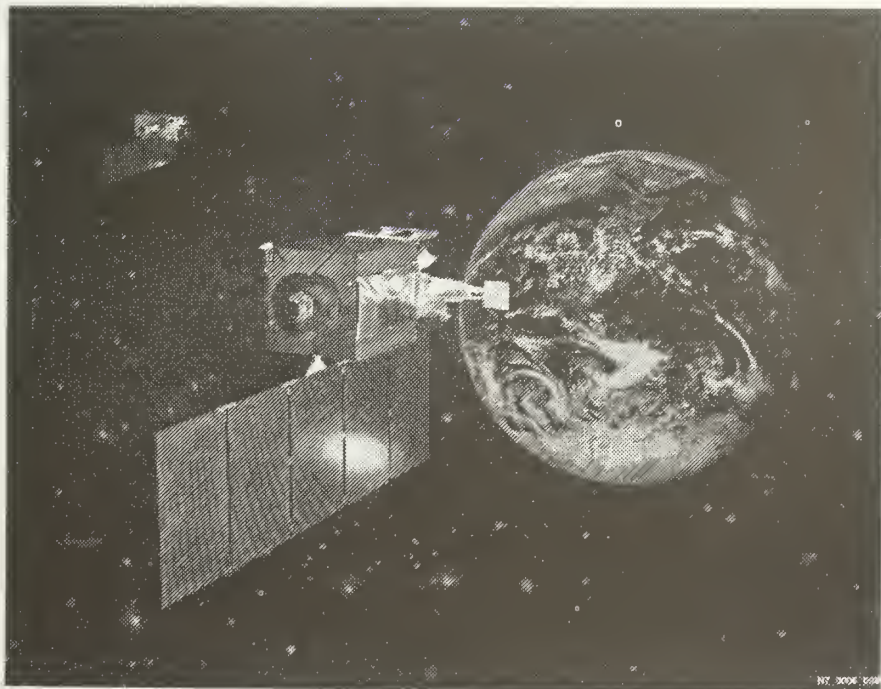
Colonel Dave Price is Director, Budget Programs, Deputy Assistant Secretary, Budget (SAF/FMBP). Prior assignments include Air Force Chief of Staff Chair and Professor of Systems Acquisition at the Industrial College of the Armed Forces; Director of Program Control for the Satellite and Launch Control Systems Program Office at the Space and Missile Systems Center; Director of Programs and Budget at the Electronic Systems Center; Comptroller for the US Logistics Group in Turkey; and Assistant Executive Officer for the Comptroller of the Air Force. Col Price has an undergraduate degree from Willamette University and masters degrees from Auburn University and the Industrial College of the Armed Forces. He is also a graduate of the Defense Acquisition University's Senior Acquisition Course, and is certified at Level III in the Air Force's Financial Management Acquisition Professional Development Program. He is a member of the Washington Chapter of the American Society of Military Comptrollers.



Air Force Modernization

by Mr Clai Ellett

FY1999 budget priorities are enduring and unchanged; people first, readiness, and modernization. Each of these areas is closely linked to the others and must be kept in balance. As the **Quadrennial Defense Review (QDR)** concluded, *we have chosen a balance between the present and the future, recognizing that our interests and responsibilities do not permit us to choose between the two. This approach retains sufficient force structure to sustain American global leadership and meet the full range of today's requirements. At the same time, it invests in the future force with a focused modernization plan...that introduces new systems and technologies at the right place.* The QDR further states that, *The result will be a force capable of carrying out today's missions with acceptable strategic risk, while allowing us to stabilize our investment program in order to achieve the future joint force capabilities described in Joint Vision 2010.*



Space Based Infrared System (SBIRS) will provide next generation ballistic missile attack warning for the United States.

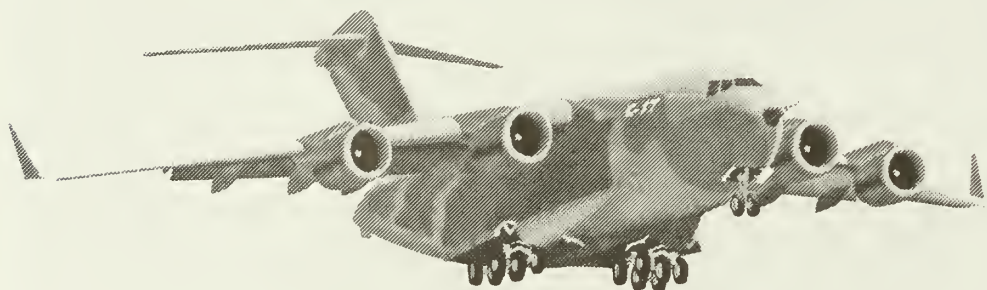
Modernization funding, for both the Air Force and the Department of Defense (DoD) as a whole, has been in a steady decline since the mid-1980s. The procurement budget reached its peak in 1985 when it made up 44% of all Air Force funding. Last year procurement funding comprised only 20% of Air Force total funding, representing the lowest level since 1974. Early in this period of resource decline, the Department was able to reduce purchases of weapons without undermining battlefield superiority because weapon system age remained relatively constant. Forces were drawn down during this same period, so older equipment could be

Air Force Modernization (Continued ...)

retired. Today, however, the significant force drawdowns are behind us. Predictably, we are experiencing an increase in the average age of key equipment coupled with an increase in the costs of maintaining an aging aircraft fleet. These added costs are showing up in the Operations and Maintenance accounts and are threatening the very modernization funding needed to put an end to the aging/high cost cycle.

For these reasons the DoD and the Air Force are working hard to assure an increased level of modernization funding that will support Departmental goals including the Air Force's balanced, time-phased

modernization program. In the 1996 budget, the DoD established a goal of increasing procurement funding to \$60 billion. Our current Air Force budget plan shows an increase in procurement funding of 29% through FY03, but phased modernization remains key to affordability—obviously in a constrained resource environment it is not possible to undertake sweeping modernization efforts across all core competencies at the same time. The Air Force has developed a plan that includes specific goals in the near, mid, and longer term that permit us to meet requirements while funding core modernization efforts.



...phased modernization remains key to affordability...

Phased Modernization Remains Key to Affordability

Global Mobility is the near-term concern. The C-17's ability to carry outsized cargo into remote or austere airfields affords America the ability to deploy forces virtually anywhere in the globe. Globemasters have supported joint forces in Bosnia, Haiti, and the Middle East.

Global Attack, Precision Engagement, Air and Space Superiority are mid-term investments. Upgrade programs for the B-1 Lancer will provide the ability to employ Precision Guided Munitions (PGMs) and counter surface and airborne threats expected into the next century. We are also buying over 75,000 PGMs that will provide for increased accuracy, adverse weather capability, standoff capability, and multiple kills per pass. PGMs will provide theater commanders with flexibility required to accomplish their missions. The Joint Direct Attack Munitions (JDAM), Sensor Fuzed Weapon (SFW) and Wind Corrected Munitions Dispenser (WCMD) continue production. The Joint Air to Surface Standoff Missile (JASSM) begins Engineering Manufacturing and Development (EMD) and the Joint Standoff Weapon (JSOW) continues development and testing as well as begins the second Low Rate Initial Production (LRIP).

Air and Space Superiority also get a mid-term investment boost with continued F-22 Raptor Engineering Manufacturing and Development and the buy of 58 aircraft through FY2003. The Raptor will replace F-15C/D Eagles which will average 24 years in age when the Raptor reaches Initial Operational Capability (IOC) in FY2006. Space Based Infrared System (SBIRS) will provide next generation ballistic missile attack warning for the United States, its deployed forces, and our allies. The Evolved Expendable Launch Vehicle (EELV) will ensure America's access to space well into the 21st Century. EELV will reduce life cycle cost by 25%, shorten launch timelines, and enable more DoD, civil and commercial launches per year.

Space and Air Superiority, Global Attack, and Precision Engagement are our late-term investments. Airborne Laser (ABL) will significantly enhance theater commanders' ability to deter or defeat ballistic missile threats. Continued development of the Joint Strike Fighter (JSF) is a primary concern during this phase. JSF will replace F-16 Falcons that will average 22 years when JSF reaches IOC in FY2010.

The balanced, time-phased modernization plan is not without risk. Several factors impact the plan's success: Congress must support the specific spending allocation proposed for DoD weapons development and procurement; DoD must realize projected savings from infrastructure reductions, acquisition reform, and other initiatives; and the DoD Acquisition Reserve account needs to work as intended, providing a degree of stability for modernization programs experiencing technical difficulties. Meanwhile, the environment for Congressional adds will change for FY1999 because the Balanced Budget agreement removes the "fiscal headroom" Congress used to finance these adds. Congressional adds have contributed to modernization levels, but, as an example, 70% of the FY1998 Congressional adds (\$530M) were for programs not on our unfunded priority list—including B-2, WC/EC-130J, Defense Airborne Reconnaissance Program (DARP) modifications and additional F-16 attrition reserve aircraft. Moreover, these dollars were offset in part by undistributed reductions to other modernization programs.

The Air Force is working hard to ensure funding that will support a balanced, time-phased modernization program. It will not be an easy road, but the commitment to modernization throughout the DoD and the Air Force is clear. There can be no argument that the men and women of the Air Force need to be equipped with the right tools to accomplish their mission. The modernization program is, very simply, the investment required to leverage our core competencies of space superiority, global attack, rapid global mobility, precision engagement, information superiority, and agile combat support, to meet the challenges of tomorrow.

Sources: Quadrennial Defense Review; Fiscal Year FY1999 Secretary of Defense Annual Report; FY1999 Office of the Secretary of Defense (Comptroller) Press Conference briefing; Proposed Assistant Secretary of the Air Force (Acquisition) Congressional hearing testimony on Modernization; Assistant Secretary of the Air Force (Budget) Congressional hearing testimony; FY1999 President's Budget Media Conference supporting documentation.



About the Author



Mr Clai Ellett is a budget integrator in the Integration, Space, and Technology Division of the Budget Investment Directorate. Prior to this assignment, Mr Ellett held a variety of positions, the last of which was budget analyst, at Space and Missile Systems Center at Los Angeles AFB CA.



Unified Endeavor...

by Lt Colonel Stephen C. Tye and
TSgt Edward Harvey

Excellent Training for Comptrollers

Afred Thayer Mahan once said, *Financial potency determines the issues of war.* These words became a source of valuable inspiration to members of a small comptroller team engaged in a recent Unified Endeavor (UE) exercise.

UE exercises are sponsored by the United States Atlantic Command (USACOM) to train joint task force (JTF) commanders and staffs on JTF operations. They are carried out under a philosophy of joint operations in the purest form. Service members from all four components, Army, Navy, Marines, and the Air Force, plus representatives from several defense agencies, participate as a single force. This particular UE exercise also

had a *combined* flavor to it as it included a United Kingdom task force. It was held 16-26 September 1997 at the Joint Training, Analysis and Simulation Center (JTASC), located in Suffolk, Virginia.

How does a UE exercise work? Well, to begin, one needs an understanding of the basics. The basics in this case are phases, that is, UE exercises are divided into three phases. Phase I lasts about 5 days and entails the academic preparation for exercises in which joint doctrine and exercise guidance are presented and discussed. In this setting, senior officers and staff members from the JTF Headquarters are led in classroom discussion by CINCUSACOM and JTASC staff members.

Phase II follows about a month later and lasts about 7 days. The primary objectives of Phase II are for the JTF Headquarters to develop the operational orders (OPORDERS) and produce the Time Phased Force Development Data (TPFDD). The JTF Headquarters comes together as a staff to develop the appendices to support the OPORDER. The JTF Comptroller is responsible for developing the financial management appendix and assisting in developing other annexes and appendices having a financial impact.

The concluding event, Phase III, lasts approximately another 7 days. OPORDERS and appendices are put to the maximum test as war fighters are challenged with one scenario after another. While these scenarios obviously test the full gamut of war principles like *command and control*, and *sustainability of forces*, one objective drives the JTF above all others: **WIN THE WAR!**

Mission objectives require a solid supporting organizational structure to manage the never-ending list of tasks that pop up during a typical UE exercise. The JTF Headquarters is the hub of all this activity and is also where the comptroller role comes to life. To fully appreciate what goes on here, one must first know the JTF Headquarters is a multi-service function whose central mission is to accomplish multiple tasks in the most timely manner. Usually, these tasks are the result of a crisis somewhere in the world in which the Commander-in-Chief of that area forms a JTF to execute the tasks that will ultimately resolve the crisis. There are three levels in which the U.S. military operates: Tactical (unit level), Operational (JTF), and Strategic (involving CINCs, DoD, and the President). Since Unified Endeavor is a JTF exercise, participants work at the operational level.

Comptroller staffs for UE exercises typically consist of four billets: a comptroller (O-5), a budget officer (O-4), a finance officer (O-4), and a fiscal chief (E-6). In this particular UE, an Air Force technical sergeant with a military pay and disbursing background handled the fiscal chief duties. An Army major with a budget background handled both the budget officer and finance officer duties, while a Marine lieutenant colonel whose primary skills were also in the area of budgeting filled the comptroller job.

Throughout each UE phase the JTF comptroller staff was supported and guided by a JTASC observer/trainer (O/T). For this UE, an Army major assigned to the CINCUSACOM J-8 was the comptroller O/T.

Despite the small staff, comptroller responsibilities were just the opposite. They were, in fact, quite ambitious and covered a broad spectrum of critical mission support areas that included: provide mission essential funding in the most efficient manner to ensure operational success of the mission; reduce the impact of joint operations funding requirements on readiness; prevent funding shortfalls from compromising mission success; conduct detailed financial management planning; and coordinate efforts to provide and sustain resources in support of the logistics effort. More specific responsibilities included: serve as Financial Management Advisor to the Joint Force Commander (JFC); prepare the Financial Management Appendix to the JFC OPLAN/OPORDs; establish Joint Operational Area (JOA) financial management responsibilities; review estimated and actual costs of the operation; establish management controls to ensure the efficient use of resources; coordinate entitlement policy with the JFC J1 (Personnel); coordinate on logistical and contractual issues; coordinate with other staff members to identify requirements and support; determine sources of funding and obligation authority; account for the cost of allied support; and, coordinate with home station Finance unit(s) supporting the UE operation.

The best part of a Unified Endeavor exercise from a comptroller perspective is how it highlights the essentiality of comptroller skills in a war sustaining effort. UE emphasizes a comptroller's most critical responsibility of laying on the table the cost of conducting warfare. Interaction with the CINC and other JTF officials is vital to ensure war fighters have adequate resources and are using those resources in the best possible way to maximize mission performance.

A good tip for anyone facing an opportunity to participate in a future UE or other joint exercise is to review the comptroller functions outlined in Joint Pub 1-06, currently issued as a second draft for comments and pending publication. This publication provides a step-by-step process with examples and explanations of resource management and financial management operations in a joint environment.

Participation in Unified Endeavor provided numerous positive results and a wealth of experience for those selected to participate. By the end of Phase III, the UE comptroller staff members were well acquainted with their roles and were ready to fulfill their duties on a JTF. They also gained a unique understanding of command relationships with their service counterparts. Their professional development increased significantly from exposure to operational and strategic levels of war as well as combined, joint task force operations.

In summary, Unified Endeavor is a great financial management experience. It provides a unique brand of training that can't be acquired anywhere else. Best of all, though, Unified Endeavor effectively prepares comptroller people for challenging JTF assignments.



About the Authors

Editor's Note: At the time of this writing Lt Col Tye was assigned to HQ ACC, Langley AFB VA.



Lieutenant Colonel Stephen C. Tye is Chief, Finance Operations, HQ ACC, Langley AFB VA. He has a BS in Business Administration from Wright State University and an MBA in Business Management from Georgia College. Prior assignments include Commander, 5th Comptroller Squadron, Minot AFB ND; Comptroller, Keflavik NAS IC; Chief, Finance Division, HQ MAC; Chief, Accounting and Finance, Cannon AFB NM; Executive Officer, Support Group Europe, RAF Kemble UK; Deputy, Accounting and Finance Office, 2853 ABG, Robins AFB GA; and Budget Analyst, 2750 ABW, Wright-Patterson AFB OH. He is a member of the Hampton Roads Chapter of ASMC.

Technical Sergeant Edward Harvey is the Non-Commissioned Officer in Charge (NCOIC), Military Pay and Disbursing, HQ ACC, Langley AFB VA. He is currently pursuing a degree in education and training from Southern Illinois University, Carbondale. Prior assignments include Military Pay Technician, 4th Comptroller Squadron, Seymour-Johnson AFB NC; Military Pay Technician, 8th Tactical Fighter Wing, Kunsan AB KO; Military Pay Specialist, 31st Comptroller Squadron, Homestead AFB FL; NCOIC, Travel Computation, 1st Comptroller Squadron, Langley AFB VA. He is a member of the Hampton Roads Chapter of ASMC.



FOCUS ON

- Audit
- Budget
- Cost
- Financial Operations

Total Force Assessment

The Total Force Assessment (TFA) is a further effort to define the population of uniformed personnel needed to execute the mission of the US Air Force. Under the guidance of the Air Force manpower community, the TFA takes another look at our combat support forces and how they are used in all functional areas in support of Air Force combat operations. TFA seeks to further integrate all Air Force personnel—uniformed, civilian, and contractor—into the right-sized force for supporting operational plans of the unified Commanders.

The Quadrennial Defense Review concluded that the Department of Defense (DoD) must increase its future years spending on equipment modernization to maintain battlefield dominance into the 21st century. The TFA process supports Defense Reform Initiative #20 which was ordered in January 1998 by Dr John Hamre, the Deputy Secretary of Defense, to establish military essentiality and inherently governmental status of all DoD people and functions. Although this action is primarily concerned with the outsourcing and privatization of Air Force activities which are commercial in nature, "military essentiality" validates the continued need for military personnel. These categorizations and the definition of what they are and what they are not—*shaping the force*—will drive near-term manpower decisions with ramifications far into the future.

The TFA process will consist of several phases or stages with emphasis on operations plan taskings for combat support, for overseas forces in-place, for support of the Strategic Integrated Operations Plan, for Space, Strategic Airlift, Special Operations, and for Base Infrastructure requirements in the continental US. Another consideration of the TFA is force sustainment ability.

Our initial look at the TFA process was a short-notice gathering hosted by Air Mobility Command (AMC) at Scott AFB IL in February when our War Plans Staff Officer, Mr Miller, met with major command counterparts from AMC, Air Education and Training Command (AETC), Air Force Reserve Command (AFRC), and Air National Guard (ANG). Each tasking for the worst case scenario in the current planning for two major theater war (2MTW) plans was matched to unit identification code (UIC) level and validated. Previously, functional managers were allowed to count as available for tasking those requirements for both the worst case and lesser case scenarios. This TFA limited those available for tasking to those in the larger of the two plans.

The combat support portion of the TFA validated requirements necessary to support the 2MTW plans, plus support for additional bare bases, additional fighter wing equivalent support not tasked in 2MTW, and for unique requirements. Although this exercise substantially reduced the number of positions we could count as available overall, comptroller functional managers were able to add significant numbers of requirements for two programs:

1. Air Mobility Command Tanker Airlift Control Element (TALCE) Support. AMC fields a Comptroller/Contracting team with every TALCE operation. A TALCE may be deployed in advance of a major force to provide airlift control services, airfield management, and refueling operations, or may be deployed as a vanguard responsible for preparing an airfield or installation for force buildup. FMers currently support approximately 65 TALCE operations per year which may extend in duration from a few days to a few months.

2. A new Joint Plan for Noncombatant Evacuation (NEO) or Repatriation is in the final stages of preparation. This plan calls for central management of NEO/Repatriation activities relating to Financial Management. Returnees will be processed in continental US Repatriation Processing Centers where, with the assistance of "fly away" teams, service FM networks will conduct all NEO/Repatriation payment processing. We anticipate that the NEO/Repatriation plan, although not an operations plan in CONUS, will be executed just prior to or concurrently with an overseas contingency plan. Together, these two new unique commitments for the FM community validate more than 150 requirements.

Later on, in the search for military essentiality and further cost reduction, all commands will be tasked to inventory and classify both civilian and military manpower authorizations as performing an inherently Governmental function, a commercial function exempt from Office of Management and Budget Circular A-76 competition, or a commercial activity eligible for competition with non-government entities for possible outsourcing and privatization. This coding will then be used to identify areas where the Department can lower costs and improve performance to support equipment modernization efforts.

ACES High

Senior Master Sergeant Ann M. Ring
Electronic Systems Center



Senior Master Sergeant Ann M. Ring entered active duty in November 1979. After basic training she attended Financial Specialist training at Sheppard AFB TX. Upon graduation she was assigned to the 100th Air Refueling Wing, Beale AFB CA, as a materiel technician.

In 1981 Sergeant Ring was assigned to the 7276th Air Base Support Squadron, Crete, Greece. As an A1C she was assigned as NCOIC, Accounts Control, filling the position of a Master Sergeant. She was responsible for 13 financial reports encompassing five Operating Budget Account Numbers with annual expenditures in excess of 9 million dollars. The *Continuity Folder* she developed was lauded by the USAFE IG Team and distributed throughout USAFE for use by other offices. She was selected for promotion to Senior Airman under the Below-the-Zone Program.

In 1984 she was assigned to Air Force Military Training Center, Lackland AFB TX, in the base budget office. She attended the USAF Budget Course at Sheppard AFB TX and was quick to assume sole responsibility for conducting resource management training for 128 people which enhanced the managing of the 64 million dollar training program.

In 1985 she was selected for special duty as the budget analyst for the National Security Agency, European Division, HQ EUCOM, Stuttgart, Germany. She was responsible for all budgetary and financial matters for the European headquarters and its detachments throughout Europe. Her innovativeness and adaptability in working the Army finance systems were highly regarded. She was selected for promotion through the STEP program.

In 1989 Sergeant Ring was assigned to the 834th Military Airlift Division, Hickam AFB HI. As Chief, Operations and Maintenance (O&M) Budget, she was responsible for all O&M funds serviced by the Airlift Division for the Pacific with units in Hawaii, Korea, Alaska, Japan, Guam, and the Philippines.

In June 1992 Sergeant Ring was assigned to Arnold Engineering Development Center, Arnold AFB TN. She was assigned as Chief, Pay and Travel. Her management techniques transformed the section into a first-class operation. As a result, she was chosen to be the Financial Services Officer, the first enlisted person to hold that position at Arnold AFB. She was selected as **NCO of the Quarter for 2nd quarter 1993** and **NCO of the Year for 1993** and competed for the AFMC 12 Outstanding Airmen of the Year. She was also chosen as the **AFMC Financial Services Airman of the Year for 1993**.

In August 1994 Sergeant Ring was selected for another special duty—remote assignment to Johnston Atoll as the Financial Management Superintendent for Field Command, Defense Nuclear Agency. In a one-deep position, she demonstrated exceptional skill in the execution of a 47 million dollar base management and operations support contract with 57 separate cost accounts and a \$546,000 Non-Appropriated Fund for MWR programs.

She was then assigned to the Electronic Systems Center, Hanscom AFB MA, where she quickly got involved in **TOP DOLLAR**. Hanscom had never participated in a **TOP DOLLAR** competition and she trained, equipped, and motivated the new team resulting in **Team Hanscom** becoming AFMC champions (taking 3 of the 4 awards) and then as **Team AFMC** excelled at the Air Force competition. The **TOP DOLLAR** experience has been the best in her career— *it's what we do, and when you do it right, the small stuff doesn't really matter*. She was also selected ESC's **Senior NCO of the Year for 1996** and competed at AFMC for 12 Outstanding of the Year.

Sergeant Ring is currently assigned to the Expeditionary Forces Experiment Special Projects Office at ESC where she is responsible for the execution of funds for this fast-moving project. She is also Vice President of the Patriot Top Three and Vice President of Enlisted Affairs for the Armed Forces Communications and Electronics Association. Without a doubt **Senior Master Sergeant Ann Ring** is truly **ACES HIGH!**





NOTES FROM THE:

Deputy Assistant Secretary, Budget

by Major General George T. Stringer

Budget and Accounting Classification Code (BACC)

Although it doesn't get a lot of visibility, we are currently working on refining and implementing the BACC. After reviewing Military Pay appropriation information requirements, we are implementing ideas that simplify information structures and establishing procedures that make good sense. SAF/FMBMA has been sponsoring mini meetings with the Services' Guard and Reserve analysts to build a new BACC-based budget information structure that would bring the Active and Guard/Reserve components to a common structure. It was obvious from analysis of the data components (types of service members, pay groups, and types of training and duty) that similarities were far greater between the appropriations than differences.

A DoD common coding structure is proposed that will further align the budget activities (BAs) in all the military pay appropriations: all basic pay & allowances activity will be in BA 01; all PCS and TDY travel pay and other entitlements will be in BA 02. Sub-components (rather than additional BAs) will identify service member by type, pay category, training category, and type of duty. A big advantage of these changes is a programming and budgeting process that will allow automatic POM and budget pay calculations to be derived from sub-component data (based on personnel strengths by category and time). Travel entitlements can be calculated based on approved training programs, personnel strengths by category of trainee, and cost data. Mapping to the FYDP can also be simplified; pay will map to the FYDP through the end-strength spread by category; and the average annual cost factor for each category, travel entitlements would map to the training program elements. Pay can be a direct feed from the military pay system for Reserve components, while travel can be fed directly from travel documentation (DD Fm 1610, PCS or DTS orders). This also means that BA breaks in the Active account will go from six to two (BAs 01 - 04 combine in a revised BA 01, BAs 05 and 06 com-

bine to a revised BA 02). These proposals are currently being worked through functional and budget managers and serve as an excellent example of process improvements that can be found in system modernization efforts. Not all of the details are refined, but it is apparent BA structure changes offer great opportunities to simplify programming and budgeting actions, too. The next step is to bring in the Active force pay analysts to validate our beliefs in building a coding structure that will take us into the next century and beyond.

FY99 Operation and Maintenance (O&M) Program

We are rapidly approaching the FY99 Operating Budget and Review Committee review of your financial plans and the development of the FY99 O&M distribution. We are again inviting the budget officers to attend the deliberations from 20-22 July. This will afford you an opportunity to understand the process better and to observe first hand the issues the Air Force is facing in FY99. The tentative date for the Air Force Board is 13 August and the Air Force Council is 18 August. We hope to have much better insight into Congressional marks this year than in recent years due to their intent to mark earlier. This will give us better knowledge of what risks are built into the FY99 program before we give out planning numbers. If everything stays on schedule we intend to have planning numbers to you by 30 August.

However, even with early knowledge of marks there still are other challenges we are likely to face in FY99. Congress is becoming much more concerned about the migration of funds between BAs and subactivity groups (SAGs). We may see more limitations, e.g., "fences", that will reduce your flexibility. It is becoming increasingly important to budget where you will execute. We may not have the same flexibility at the Secretariat to approve requests for reprogramming as we have in the past.

NOTES FROM THE:

Deputy Assistant Secretary, Cost & Economics

by Mr LeRoy T. Baseman



Air Force Total Ownership Cost (AFTOC): SAF/FMC stood-up phase 1 of the AFTOC data system on 30 April 1998. AFTOC replaced the Visibility and Management of Operating and Support Costs (VAMOSOC) system. Currently, the AFTOC contains only direct costs for aircraft systems but will be expanded over the next 12 months to add all costs for all systems, as well as component level data. The 30 April release is a beta system available to government personnel only. A user ID and password will be required to access the AFTOC data. All are encouraged to visit the site www.vamosc@tasc.com, request a user ID, and provide feedback on the initial data products.

The first AFTOC IPT meeting was held on 24 April in Crystal City VA. The meeting was chaired by SAF/FMC with representatives from various MAJCOMs, SAF/AQF, and AF/IL. The IPT charter was presented and approved. The vision of the AFTOC data systems as well as the details of the initial AFTOC web page were discussed. Also, the IPT team was presented with a list of possible AFTOC data and data products for review and comment. This set of approved data and products will form the basis of a complete AFTOC data system.

Reduction of Total Ownership Costs (RTOC) Web Page: A RTOC web page stood up on 5 May. It includes ownership costs for the five pilot programs selected by SAF/AQF. The five pilot programs are AMRAAM, F-16, KC-135, F-117, and SBIRS. The purpose of RTOC is to establish aggressive, time phased, TOC reduction goals with the objective of reducing total ownership costs while meeting the warfighter's needs. Dollars freed up will be applied back to Air Force modernization accounts. This site can be reached by accessing the AFTOC web site.

Factor's AFCAIG: As part of the IPT established to improve the Air Force flying hour factor process, a draft guide for preparing cost per flying hour factors has been written. The guide encompasses policies and procedures and was a team effort on the part of every active MAJCOM and ANG. Teams were established to create different chapters in the guide. Once reviewed and approved, it will provide a single source of guidance on the Air Force flying hour process.

Long Range Planning: SAF/FMC has been a key player supporting the Air Force's Long Range Planning

initiatives. Working side by side with strategic planners, SAF/FMC has estimated the cost of new weapon systems and futuristic concepts. Additionally, we have participated in MAJCOM planning conferences to help standardize documentation for systems the MAJCOMs have presented to the Air Force planning community (XP). Our objective is to ensure all of these systems pass the tests of military effectiveness, usefulness within the Air Force's force structure, and affordability within anticipated funding constraints.

The 7th Annual Air Force Worldwide Economic Analysis (EA) Conference, held in Albuquerque NM, 28-30 April 1998, was a resounding success. SAF/FMC sponsored the conference, which was hosted by 377 CPTS/CC (Lt Col Danny Branch, supported by MSgt Chris Orfe and 377 CPTS/FMA staff). Over 90 installation, command headquarters, field operating agency, direct reporting unit, and Secretariat/Air Staff analysts attended the conference. Mr James R. (Ron) Speer, Principal Deputy Assistant Secretary of the Air Force (Financial Management), gave a dynamic kickoff talk emphasizing the importance of field analysts' work supporting outsourcing (A-76), housing privatization, regular MILCON and family housing projects, and Defense Reform Initiatives such as utilities privatization. Briefing topics included: outsourcing and privatization (as addressed at the conference, there's a movement to call this "competitive sourcing" since historically for the Air Force about 40% of A-76 studies have been won by the in-house work force), housing privatization, A-76 cost comparisons, activity-based costing, financial analysis of nonappropriated funds construction projects, USAF cost and planning factors, analysis from base and command headquarters perspectives, risk analysis, and training for economic analysis, and environmental projects. The feedback from conference attendees was overwhelmingly positive, requesting that such conferences be held annually. This conference is the main vehicle by which field analysts receive feedback on how they're doing with economic analysis preparation. Command analysts are doing an excellent job preparing high quality EAs. As Mr Speer presented, less than five percent of EAs submitted to the Secretariat and Air Staff in FY97 needed major revisions. Even of those requiring major revisions, this was often due to a changed scope of a project rather than problems with preparation. Bottom Line: Air Force comptroller personnel preparing EAs are doing an excellent job. Keep up the good work!





NOTES FROM THE:

Deputy Assistant Secretary, Financial Operations

by Mr John J. Nethery

New Travel Card. NationsBank's VISA card has been selected to be the new Department of Defense (DoD) travel card. This travel card will replace the American Express (AmEx) card effective 30 November 1998 at 12:01 am and will work in much the same manner as the AmEx card. The VISA card is accepted at over 14.5 million locations in over 230 countries. Card program managers will see improvements in the tools available to them including on-line, internet software containing training information newsletters, and account management capabilities. As we work through the transition process we will provide command and base card managers with updated information and training. Remember, the AmEx card remains in force until midnight, 29 November 1998, and we will have to continue to work this program aggressively.

Improvement of Financial Management Strategic Plan. The FY1998 National Defense Authorization Act requires DoD to submit to Congress, by 30 September of each even-numbered fiscal year, a strategic plan for the improvement of financial management within DoD. The plan will include a "Concept of Operations" (CONOPS) that describes the manner in which DoD accounting and finance functions and operations will be conducted in the future. DoD Comptroller personnel will lead the effort to construct the CONOPS. We provided initial input to that effort in mid May, covering many of the Air Force efforts at financial reform and system improvements. We have since followed up with additional inputs. At the same time, we have been working hard to develop a more detailed, Air Force specific plan oriented towards the processes for obtaining and compiling the information needed to prepare annual Air Force financial statements that can pass audit scrutiny. Along with other DoD components, the Air Force has experienced increased pressure in recent months to obtain clean audit opinions on FY99 statements. We will pass along pertinent information from these plans once they have been completed and approved.

Accounting for Property, Plant, and Equipment. The Federal Accounting Standards Advisory Board (FASAB) has recommended important changes in the accounting standards for Property, Plant, and Equipment (PP&E). Effective FY1998, PP&E must be accounted for in four new categories, i.e., National Defense PP&E (weapons systems), Heritage Assets (PP&E

with cultural, architectural, aesthetic characteristics), Stewardship Land (land not used in connection with General PP&E), and General PP&E (buildings, fire trucks). National Defense PP&E, Heritage Assets, and Stewardship Land will be removed from the Balance Sheet and accounted for on a quantity only basis in a Supplementary Stewardship Report. General PP&E will remain on the Balance Sheet and accounted for in accordance with prescribed accounting standards. We are currently working the implementation of the new standards.

Accounting OJT Training Guides. The accounting OJT training guides are now available on the SAF/FM Home Page under "Enlisted Matters" (<http://www.saffm.hq.af.mil/SAFFM/>). Also included are guides for disbursing, financial analysis, and travel. The military pay guides are in the final edit stage. The training guides are excellent tools for members in upgrade training or used as qualification training in the case of a transfer to a new position. The guides are primarily directed at enlisted training, however, we have received excellent feedback from civilian employees and supervisors who take advantage of the scenario-based training tools. Recommended changes or updates to the guides should be sent to SMSgt Mike Sizemore at the following email address: sizemorm@af.pentagon.mil.

Government Performance and Results Act (GPRA). SAF/FM and AF/XPX (Air Force Plans and Programs, Strategic Planning) have prepared a Strategic Plan and a Performance Plan for the Air Force as directed by the GPRA of 1993. Volume 2 of the Strategic Plans deals with the GPRA. The three goals established are: operations performance, quality personnel, and modernization. Some examples of the 26 performance measures established to indicate our progress in meeting these goals include: mission capable rates, SORTS, personnel quality, retention, reenlistments, quality of life, flying hours flown, flying hour costs, logistics response time, operating results of supply and depot operations, and cost and schedule variance of major acquisition programs. The documents were developed using inputs from the Air Staff and major commands obtained through the Strategic Planning Board of Directors meetings. The documents will next be coordinated through OSD before submission to the Congressional committees.

NOTES FROM THE:

Auditor General of the Air Force

by Mr Jackie R. Crawford



The Fraud/Internal Control Connection

Audit standards require auditors to assess the effectiveness of internal controls, apply necessary and reasonable audit steps to evaluate the potential for fraud, and document the results. While fraud surfaces in many different forms, our audits often identify a common cause—a breakdown of internal controls. The following paragraphs provide examples of fraud identified in recent audits, discuss management internal control responsibilities, and describe efforts to increase our emphasis on fraud awareness.

Fraud Examples

At an Air Force medical center, auditors identified a military member who accepted gratuities from a contractor in exchange for favorable consideration on purchases. This member controlled approximately 95 percent of the purchases in his area, yet contracting officials did not monitor his transactions or properly separate his duties between ordering and receiving functions.

A Contractor-Operated Parts Store contractor overcharged the Air Force \$537,000 over a 2-year period. Contracting and transportation personnel did not properly review the invoices before payment.

Auditors worked with Air Force Office of Special Investigations (AFOSI) agents at two different locations to disclose \$291,000 in fraudulent civilian direct deposits to a "ghost" employee and a \$550,000 embezzlement in a paying and collecting section. Poor internal controls, primarily improper separation of duties, enabled employees to commit these fraudulent activities over a period of years.

A base dining facility contractor embezzled \$111,000 over a 4-year period. This fraud went undetected because the quality assurance evaluator, a key internal control, did not properly reconcile cash deposited with cash register tapes.

A contractor double-billed the government \$371,000 for health care provided to DoD personnel. Established internal controls broke down when Air

Force medical treatment facility personnel approved contractor invoices without proper review.

Management Responsibilities. Along with auditors and investigators, management also plays a vital part in fraud detection and prevention. The above examples illustrate the consequences when internal controls break down. In most cases, adequate internal controls existed but were not fully implemented. Air Force managers should periodically verify that their staffs understand and follow established internal control procedures. Effective implementation of internal controls becomes increasingly important as staffing levels decrease and management reforms occur. In addition, the transition to a near paperless environment will provide new challenges for combating fraud. To aid managers in this effort, AFAA auditors are available to provide internal control training when requested.

Recent Initiatives. To more effectively address fraud concerns, our Agency has taken several steps to increase auditor fraud awareness. We recently published a Fraud and Waste Indicators Handbook that included "red flags," or indicators of potential fraudulent activity, in various functional areas. Additionally, we developed a fraud auditing course that every AFAA auditor will attend, and we are sending auditors to other fraud courses and seminars, including functional training provided by the AFOSI. To improve our knowledge of potentially illegal activities, our installation-level auditors will work more closely with AFOSI personnel. Finally, we are establishing a team to develop additional methods for improving our effectiveness in reviewing internal controls and auditing for fraud.

Conclusion. As you can see, auditors and investigators are working hard to ferret out fraud. Likewise, Air Force managers play a critical role in combating fraud by maintaining strong internal controls and taking prompt corrective action where controls are not properly applied. Working together, we can effectively protect Air Force resources.

FM



NOTES FROM THE:

Director, Defense Finance and Accounting Service—Denver Center

by Mr Steve E. Turner

Boot Camp Training Initiative

DFAS and the Air Force recently combined forces on a joint training initiative that taught over 4,000 Air Force financial management personnel throughout the CONUS and Pacific regions.

This "Boot Camp" training, formally called "Resource Management in a Consolidated Environment," provides a tool kit for the base-level resource advisor/budget analyst community to successfully operate in today's consolidated environment.

According to resource advisors, budget analysts, and accounting liaison personnel, they gained valuable insight on current business practices. DFAS Operating Locations (OPLOCs) had an opportunity to meet and hear about their base-level customers' problems and concerns, and work together to improve the flow of accounting data and documentation from each Air Force installation. The training improved communication between the OPLOCs and their base-level customers.

The idea began during a customer service visit to the Aeronautical Systems Center (ASC) in Dayton OH. ASC requested DFAS provide post-consolidation guidance to their resource management community. The Honorable Robert F. Hale, Assistant Secretary of the Air Force, Financial Management and Comptroller, recognized the need and asked that the training be expanded Air Force-wide and become a joint DFAS/Air Force effort.

Mr Hale's request kicked off development of the course. In April 1997, a team of representatives from DFAS-Denver, SAF/FMPC, the Air Force MAJCOMs, the Comptroller Training Flight at Sheppard AFB TX, and the DFAS OPLOCs developed a comprehensive course curriculum which included the DFAS organization and mission, available communication mediums, post-consolidation roles and responsibilities, available operating and query systems, system output products, the Prompt Payment Act, obligation adjustments, fiscal year-end close-out procedures, and unique processes at Air Force Materiel Command bases, where applicable.

In July 1997, instructors from each OPLOC performed "dry run" training for 250 ASC employees. All OPLOC instructors participated in the final development workshop held in October 1997 at the San Antonio OPLOC. Feedback helped the instructors prepare to begin the training in earnest.

"Boot Camp" training began Air Force-wide in November 1997. DFAS instructors completed the training by June 1998, prior to the beginning of the fiscal year 1998 close-out process. Air Force members at each base coordinated logistics, so this effort was truly an example of DFAS and the Air Force working together.

The staff at SAF/FMPC is considering incorporating the "Boot Camp" material into a computer-based, resource advisor course for Air Force use. This training can enhance the base-level Comptrollers' training to their community, and will exemplify how DFAS and the Air Force can work together to further improve the finance and accounting processes.

Air Force Security Assistance Account Manager Appointed

To better serve our Air Force customers we have appointed Mr Michael L. Kennedy as the Air Force Security Assistance Account Manager. Mr Kennedy is the Director, Security Assistance Accounting Operations, Defense Finance and Accounting Service—Denver Center. In this role, he will help our Air Force customers resolve unique security assistance accounting issues. As the account manager, he will serve as the point of contact when you're unsure who to contact. If you need help in the security assistance accounting area call Mr Kennedy at (303) 676-6038, DSN 926-6038, FAX (303) 676-8305. Mailing address:

Michael L. Kennedy
DFAS-DE/IR (Air Force Acct Mgr)
6760 East Irvington Place
Denver, CO 80279-2000

NOTES FROM THE:

Standard Systems Group



by Lt Col John H. Gill

With the year 2000 only 18 months away, I can report all financial system modifications have been completed and will be in place by 31 December 1998. The Y2K effort has been a major undertaking with mission critical implications, especially in the area of financial management. In addition to modifying our systems, close coordination with all interfacing application systems was required to insure data and files would flow correctly to and from our systems once Y2K changes were implemented. Our goal is to field completely tested, certified, and reliable Y2K software changes by 31 December 1998. We are on track to achieve that goal, and I am confident that our systems are ready for operation in the next century. I would also like to take this opportunity to update you on another project, the replacement software for the old DOS based MOOPS/GAMPS utilities.

WinGAMPS/WinMOOPS/WinFrame

In June 1997, DFAS released the first of three programs designed to reduce the financial community's dependence on obsolete DOS programs used to create and process transaction files to our mainframe computers. That program is known as **WinGAMPS** (Windows General Accounting Micro-computer Processing System).

Using graphical user interfaces (GUI's), WinGAMPS replaces function and hot keys with windows, buttons, and graphics, simplifying user/computer interaction. WinGAMPS also uses InfoCONNECT to provide one-click automatic sign-on capability. WinGAMPS accepts data files from any number of sources including word processors, text editors, DOS MOOPS, and later WinMOOPS. It formats the files into records and transmits the records to the host one at a time or by the thousands. Input accepted, management and reject notices are retrieved by the program and made available to the processor for action as needed. These notice files may be viewed on the screen, modified for re-processing, or printed for further review. The initial release supported only 34 frames designated by DFAS as critical. In the coming months that number would grow significantly as demand warranted.

The second program is known as **WinMOOPS** (Windows Micro-computer On-line Off-line Processing System). WinMOOPS was initially released on 1 October 1997. Now customers could build transaction files using frames specifically designed for WinGAMPS. With an additional 52 frames, WinMOOPS now supports two-thirds of the total number of frames used by DOS MOOPS.

WinMOOPS has a number of button controls designed to allow the user to easily navigate around in a file, whether it contains just a few records or many hundreds. Many text editing features have been incorporated into the program including mass modification, deletion, and copying. A function is also provided to print the contents of a data file if needed and files may be sorted in any sequence desired. Another feature of WinMOOPS is the field editing function which recognizes the type of character required in each position of a data field. If an error is detected, an audible beep is given and the Edit Status indicator changes to red. Likewise, a green indicator means the field passes edits. It's a small function, but it helps eliminate rejects due to typo's.

The final program to be released went into beta-testing in June of this year. That application, **WinFrame**, replaces the last MOOPS function not handled by the two previous programs: User-Defined frames. Basically, WinFrame allows users to design their own frames quickly and easily. To do this, WinFrame had to give drag-and-drop and point-and-click functionality to the user, enabling them to make data fields, field labels, and space boxes and the means to position them in a frame. Once all that was accomplished, the resulting product had to be compatible with WinMOOPS and WinGAMPS. After many frustrations and problems, the technical problems were overcome and WinFrame was delivered to DFAS last month.

WinFrame is designed to be easy for the customer to use. After a few minutes familiarization, just about anybody can create excellent quality frames that have that special feeling of personal ownership.

While the three programs are completely separate entities, they work hand in hand with each other to provide the user with fully Windows compatible replacements for DOS MOOP/GAMPS. Each program is accessible from the other two to eliminate the need to close one program to start another. Full Windows Help is provided for all three programs featuring complete term definitions, functional explanations, and recommended processing techniques.

Further enhancements to the trio of programs forecasted include on-line documentation, toolbars, quicker record access, and easier set-up and installation. Be sure to visit our WinMOOPS homepage at <http://www.ssg.gunter.af.mil/fin-web/>.





NOTES FROM THE:

Professional Military Comptroller School

by Colonel D. Mack Foster

This is my swan song as the Director of the best comptroller schoolhouse in the nation. For the past two years, I've had the distinct honor of working with an array of distinguished guest speakers, a dedicated faculty, and the PMCS students who are the centerpiece of our program. Without question, this has been a most rewarding experience. We use our space in *The Air Force Comptroller* magazine to tell you about our school and why we believe your attendance is important. This article continues that recommendation because now, more than ever, the DoD requires the best talent to ensure the success of tomorrow's defense. I'd like to take a few moments to discuss why you should come to PMCS and some course highlights. When you have been around as long as I have, you can appreciate the wisdom of **Henry Kissinger** and **Bernard Brodie** when they spoke of deterrence. Our adversaries respect our strength as a nation and in my opinion, the objective of comptrollership is to ensure we get the maximum output per dollar invested, be it flying hours, ship steaming hours or tank miles. More and more, the decision-makers will look to you—the financial expert—for recommendations to sustain the mission at minimum cost. Professional continuing education like PMCS will hone your skills and broaden your perspectives.

As you are aware, our new Under Secretary of Defense (Comptroller) published a 10 February memorandum to senior comptrollers on the importance of professional development for comptroller personnel. He cited Secretary Cohen's Defense Reform Initiatives and the efforts within the DoD financial management community to streamline support activities—in essence, as we get smaller, we must be smarter. To ensure success, the financial community will depend on the quality of our financial services and the credibility we bring to the table. Having professional standing, degrees and a broad educational background make us valuable team players—PMCS can benefit you. Additionally, the American Council on Education validates the quality of our program by recommending six graduate credit hours for PMCS attendance.

We are often asked the question (by those who have not been here), why invest six weeks away from my duties? What is the payoff? Both supervisor and postgraduate surveys confirm that we prepare individuals who are already experts in their functional area for senior positions by expanding their knowledge of resource allocation and its direct impact on military readiness. PMCS is

unmatched in delivering professional continuing education for financial professionals in the Army, Navy, Air Force, and other DoD agencies. This year marks our 30th anniversary and we are proud that generals, admirals, and members of the senior executive service can say PMCS was important to their success. We seek civilians in grades GS-12 to GS-15 and field grade officers for our six-week program. Our job is not just keeping ledgers, using calculators, and computers; our job is the same as the operator—balancing mission readiness and weapon system sustainment with planning for the future. Sounds a bit like mom and apple pie, but if you believe what we do matters, you owe it to yourself to be the very best financial professional you can be. We can help.

Over the course of six weeks at PMCS, our students hear from a cadre of 60 distinguished guest speakers, the majority of whom are flag/general officers or civilian equivalent, and offer a dimension that cannot be replicated elsewhere. We augment these speakers with our own faculty who offer a cross-section of functional expertise and provide preparatory lectures to level the playing field before our guest speakers arrive. One of the major learning environments is the seminar forum. Just think, you will share experiences with twelve other professionals, all of whom have unique service, functional area, and educational backgrounds. You'll also get the opportunity to participate in an exercise in national budget priorities. This capstone exercise allows participants to make national level decisions on resource allocation in the foreign and domestic environments. Suffice it to say, I think PMCS is important and I want you to share the experience.

I want to thank Majors Pam Singleton and Rod Trojanowski for their contributions to the PMCS team. Pam is retiring and Rod is PCSing to SOCOM. Both officers were key players in the revision of our curriculum and the recent renovation of our facilities—great officers and best of luck to both of them.

Finally, I thank Mr Hale and our senior officers for allowing me the privilege of serving at our premier school. Col Charles W. Martin will take over as the school's director and I wish him the very best. Also, to our distinguished guest speakers, thanks for the continued support which you recognize as an investment in the future. Without question, I will miss the close, professional relationships we forged at the schoolhouse. I am richer for having known the hundreds of students who are now PMCS alumni.

NOTES FROM THE:

Comptroller Officer Assignments

by Capt Timothy Little, DSN 487-5031, littlet@hq.afpc.af.mil

New Officer Assignment System

As expected, I'm receiving dozens of calls each day on the new Officer Assignment System (OAS). Here's a conceptual overview of the announced changes thus far:

1) Commander Involvement: An officer's current commander will play an increased role in their next assignment. While details are still to be worked, commanders will have an input into their officers' next assignment using the "commander's block" on the officer's preference worksheet (PW). In fact, the commander's review is mandatory before a PW can be submitted to AFPC. We, at AFPC, will also be speaking and working with commanders during the process of making an assignment for their officers.

2) The Personnel Requirements Display (PRD): AFPC will no longer advertise specific jobs openings on an electronic bulletin board asking for volunteers for assignments. AFPC will now use a Personnel Requirements Display to show all requirements for all career fields along with special duty requirements. A second part of the PRD will show what requirements are being worked to fill in the next six to nine months. This system will be accessible using the World Wide Web, ensuring easy access and visibility remain in the assignment system. As this system is developed and tested, it'll be posted here for viewing.

3) The Preference Worksheet: As stated in item #2, officers will no longer have to continually review an electronic bulletin board to specifically volunteer for one or several openings until selected for an assignment.

Under the new concept and using the PRD as an informational tool, officers will now communicate their desires for their next assignment on a permanent electronic form kept at AFPC called a Preference Worksheet. With this on record, they won't have to continually "check the board" looking for new assignments to "pop-up." AFPC will automatically consider PCS eligible officers as re-

quirements open up and will use information contained on PWs to match assignments. Details of the form will be worked out, but it will allow officers to list multiple types of duty titles and assignment locations. It will also contain a narrative block for both officers and their commanders to communicate information to AFPC—again, commander review will be mandatory.

Officers need to realize they may not always be selected for the types of assignments or locations they or their commanders may have indicated on the PW. Remote tours and other "hard to fill" assignments must still be satisfied.

4) The role of Officer Assignment Team (OAT) members at AFPC: Gaining commanders will no longer be the sole "hiring" authority in the assignment process. AFPC-based Officer Assignment Teams (OAT) will be responsible and accountable for the assignment process. As the CSAF stated, "The Air Force has requirements, officers have preferences. Commanders and assignment officers are the bridge between the two."

Summary

All of these changes ensure the OAS is grounded in the Air Force's three core values of Service before Self, Excellence in All We Do and Integrity First. They retain the good parts of past assignment systems including such items as "visibility into the system." It also allows officers to continue to communicate their needs to assignment team members at AFPC.

As more information is available on the new OAS, it will be posted on Air Force Personnel Center Home Page at <http://www.afpc.af.mil/assignments/>. In addition, briefing teams from here at the center, as well as reps from the MAJCOMs, are projected to visit bases this Fall to explain the new process. The new system is expected to be fully implemented sometime in early 1999.





NOTES FROM THE:

Financial Management Career Program

by Mr Ron Stuewe

Behavior Inventory (BI) Guidelines: The next cycle of BI preparation will take place shortly for GS-11/12 personnel registered in the FMCP as of 30 Jun 98. We anticipate mailing the BI packages in late August with a November suspense date for return. The FMCP will use the new scores for referral purposes for GS-12 and GS-13 certificates in Jan 99. This GS-11/12 BI cycle will occur in even number years (1998, 2000, 2002, etc.). The normal BI cycle for registrants in permanent grade 13 or 14 will occur in odd number years (1999, 2001, 2003, etc.). USAF/DPS will determine the BI cycle for registrants on permanent grade 15 positions.

Registrants promoted from permanent grade 12 to permanent grade 13 by 30 Jun 98 will receive a BI during the upcoming BI cycle. If the current cycle occurs in an even number year, such as this year, a BI will also be required the following year (e.g., 1999) to align the registrant with the normal GS-13/14 cycle.

A change to a lower grade could result in a registrant needing two BI scores. For example, if a GS-13 registrant accepts a GS-11 position, we will score their BI using the same algorithm for other people in grades 11/12 competing for GS-12/13 positions. They would have a separate BI score using the algorithm and competencies for people competing for GS-14/15 positions. They will remain in the GS-13/14 cycle.

New registrants that have never completed a BI score, or been previously offered a BI, can request a BI package after working with the same supervisor for at least 120 days. The registrants must have sufficient time to demonstrate and supervisors to observe behavior over an extended period of time. The 120 days is considered a minimum period of evaluation although a longer period should provide a more accurate assessment. The goal is to obtain the most accurate assessment of the registrant as possible. New registrants scored out-of-cycle may have to accomplish another BI to align them with the proper grade group or their score maybe rectified by the supervisor and employee.

Registrants that failed to obtain or to return score sheets may request a new score sheet at any time. The FMCP will normally send the new score sheet within two weeks.

For situations covered by the preceding two paragraphs, the FMCP will process score sheets without errors received by the 15th of the month and include the scores in the Total Person Score (TPS) at the end of that month. Score sheets with errors, faxes, and xerox

copies cannot be accepted and will be returned for correction.

Registrants should return completed BIs to the career program covering the position they occupy. In the event a FMCP registrant (dual program registrant) submits a BI to another career program, the FMCP will rescore the BI responses using the algorithm applicable for FM personnel and include the FMCP score at the next end-of-month. For example, if a GS-14 dual career program registrant, submits a BI to another program on 14 Jan 99, it will be effective 31 Jan 99. Another BI will be required during the next regular GS-13/14 cycle, which will be the fall of 1999, and that BI score will be used starting in Jan 02.

All current BI scores for GS-11/12 personnel will be deleted when the new BI scores become effective. Retaining a current score is NOT an option; therefore, it is important that everyone receiving a BI package complete the instrument and return the sheet to receive a new score.

NOTE: The above guidelines apply only to FMCP registrants and subject to changes in Air Force Personnel Center policy or procedures.

FMCP Registration: One area of concern we have is to make sure that USAF civilians in grades GS-11 and above are aware of the FMCP and the advantages of registering in the program. While registration is completely voluntary, it is necessary for eligibility for FMCP controlled course training quotas, tuition assistance, and referrals for promotion and/or reassignment. Eligible USAF civilian employees can and should be encouraged to register at the earliest possible date.

Eligible candidates should not wait until they meet full eligibility requirements for promotion to GS-12 before registering in the FMCP. Registration will automatically trigger the issuance of the annual career enhancement plan to identify training recommendations agreed upon by the employee and their supervisor. Registration will also mean they will be included in the bi-annual managerial competency assessment commonly known as the behavior inventory that is necessary to compete effectively for promotions.

Information on registration procedures and a host of additional useful information about the FMCP is available on the world wide web at http://www.afpc.af.mil/civ_car/fmcp. Please help us make sure all qualified civilians are aware of the role the FMCP plays in their careers.

NOTES FROM THE:

Chief for Enlisted Matters

by CMS Lorraine A. Tanner, DSN 224-5437



It is hard to believe that a year has passed since I came to work for you. The first thing I did was to define my goals for the year. They were:

To successfully merge the financial services and financial management career fields at the 3-skill level.

To improve training for the financial management enlisted force.

To emphasize mentoring by defining how important the role of financial management is to the overall Air Force mission.

And later I added:

To increase first and second term reenlistment rates for financial managers.

Based on these goals, I believe our first year has been successful; but now it is time to look toward the new year. I use the Financial Management and Comptroller Mid Range Plan as my foundation for developing my goals.

Mr Hale and our senior leaders worked hard to develop this plan. It establishes our core competencies and goals which helps us focus our efforts on initiatives to make Air Force FM work better. It should be the basis for every financial manager's goals.

The Mid-Range Plan is divided into five areas: Our mission, vision, values, core competencies, and the broad goals in support of core competencies. The introduction to the plan explains its purpose: This plan is designed to carry the Air Force financial management community forward into the next century. Its goals, which are broad and ambitious, should provide a conceptual orientation within which specific plans may be built and implemented. It should also help focus management thought for effective decisions. The plan is oriented toward meeting needs over the next five to ten years.

This plan is dedicated to all those men and women who provide financial support to Air Force warfighting units.

That is us! We have a document dedicated to who we are and what we do. We are going to be here for a

long time to fulfill the core competencies of the Financial Management Mid-Range Plan. But how can we do that if we don't know what those core competencies are? Well, we can fix that. Here are our core competencies:

Exercise Fiduciary Responsibility
Formulate, Justify and Execute Budgets
Provide Financial Services
Provide Financial Advice and Analyses
Support Contingency Operations

These core competencies are the basis of our jobs. They are our foundation. They help us establish our goals and standards. Every person—officer, civilian, and enlisted should know these core competencies and keep them in mind as they conquer their daily tasks. I can tell you our bosses do. Let me just show you the goals they established to help carry us into the next century:

- Enable our people to excel through training and career guidance.
- Organize to carry out core competencies effectively.
- Help shape and implement a revolution in business practices to improve efficiency and effectiveness.
- Increase emphasis on analytical decision making.
- Improve ability to support contingency operations.
- Improve communications among all Air Force FM personnel.

Take the time and review the changes we've witnessed and have been a part of over the last year. Can you see how they fit into these goals? Can you see how you too can develop professional and personal goals that support the broad goals of our mid-range plan?

Now I challenge you to get your hands on the 1998 United States Air Force Financial Management Mid-Range Plan. Use it as a foundation to take your organization into the next century. And, by the way, dedicate it to those people who work for you—you know, when you do it for everyone else, you always come out the winner!



NOTES FROM THE:

Comptroller Training Flight

by Major John Soares

This past quarter was challenging and the upcoming one promises to provide yet another interesting conquest for the schoolhouse. I assumed the position of the Comptroller Training Flight commander this April. Never in my wildest dreams did I ever imagine the magnitude and effort this team of professionals put forth in order to provide premier training and quality airman to our entire career field.

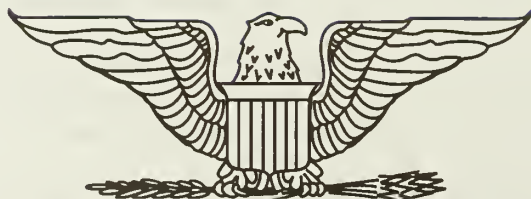
My first week on the job began with many dignitaries visiting, including Mr Speer. As my team briefed him, I was also learning how we do business. I could not help being impressed with how this team has continuously met the challenges and the needs of the commanders. I was especially in awe by the Financial Management and Services instructional techniques. The classroom training integrates both hands-on computer inquiry and scenario based training. I can see now how this training captures the realism of field operations and is essential for providing mission capable technicians to gaining commanders. The merged Financial Management and Services Apprentice course is just about through the validation phase (all the bugs worked out) and it is virtually a seamless course. We have graduated 126 Financial Management and Services Apprentice to the field and currently have 128 enrolled in this course. We have graduated 98 Financial Analysis Apprentice as well to the field.

My staff immediately informed me that the Merged Financial Analysis and Services Officer Course had begun and the first class was about to graduate. The newly revised Accounting Liaison course has also come on-line and the first class will also graduate shortly.

A Utilization and Training Workshop took place in March to discuss the October 1999 career field enlisted merger. Financial Analysis will merge with Financial Management and Services. The concept of operation is we will "grow our own." Consequently the basic Financial Management and Services Course will have a brief introduction of Financial Analysis. After enlisted members receive their 5-level the Comptroller may move individuals into the Financial Analysis Office. These members will attend the resident Financial Analysis Supplement Course subsequent to working in Financial Analysis. This is a bold step forward and we, at the School House, will be at the forefront of this transition. In order to meet this challenge, my team has many course control documents to prepare and implement. This is the conquest I mentioned earlier.

The bottom line is I have walked into a dynamic organization that have met many challenges but we have many new hurdles before us. I know we can accomplish the goals before us but only with your continued support and patience. Thanks for synergizing the School House, and as always we welcome your comments and ideas.

Lieutenant Colonels Selected to Pin On Eagles



Congratulations!

Martha M. Beatty
Rory B. Cahoon
Andrew L. Detrick
Sidney R. Heetland
Harry E. LeBoeuf, Jr.
Maryetta D. Pesola
Robert E. Spath
Richard B. Weathers
L.C. Williams

The CY 97B Colonel Central Selection Board results were announced on 24 March 1998.

PROMOTIONS



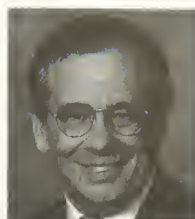
Mr Carlson



Mr Cole



Mr Finefield



Mr Whalen



Ms White-Olson

Mr Warren A. Carlson, GS-15, Chief, MILSATCOM Program Control, SMC, Los Angeles AFB CA.

Mr David F. Cole, GS-15, Chief SBIRS Program Control, SMC, Los Angeles AFB CA.

Colonel Howard W. Derrick, ANG/FM, (No Photo Available).

Mr Anthony Finefield, GS-15, Chief of Cost Division, SMC, Los Angeles AFB CA.

Mr James E. Hall, GS-15; Chief, Requirements Budget Integration Division, SM-ALC, McClellan AFB CA. (No Photo Available).

Mr Jay Jordan, GS-15, Director, Aircraft & Weapons Division, AFCAA/FMA, Crystal City VA. (No Photo Available).

Colonel Ed Weeks, Associate Deputy Assistant Secretary, Cost & Economics, SAF/FMC, Pentagon. (No Photo Available).

Mr Timothy T. Whalen GS-15, Associate Director of the Information Systems Division, Materiel and Systems Audit Directorate (AFAA/MSI), Wright-Patterson AFB OH.

Ms B.J. White-Olson, GS-15, Chief, Space Programs Division, AFCAA/FMS, Crystal City VA.

Air Force Audit Agency

Alvarez, Olivia M., to GS-12;
Vandenberg AFB CA
Andrews, John E., to GS-12; Davis-
Monthan AFB AZ
Bellamy, Frederick L., to GS-12; Scott
AFB IL
Brooks, John M., to GS-14; Wright-
Patterson AFB OH
Burkhalter, Gerry L., to GS-12;
Ramstein AB GE
Calverly, Mary Ann, to GS-13; March
ARB CA
Cieslewitz, Stanley J., to GS-13;
Langley AFB VA
Diducca, Michael A., to GS-12;
Hanscom AFB MA
Cox, Steven T., to GS-13; Wright-
Patterson AFB OH
Crowe, Julia A., to GS-13; Scott AFB
IL

Dinello, Joyce A., to GS-13; Wright-
Patterson AFB OH
Jordan, Stephanie Y., to GS-12; Robins
AFB GA
Lausen, Tami M., to GS-13; Wright-
Patterson AFB OH
Moore, Kathryn R., to GS-13; Langley
AFB VA
Tranter, Linda M., to GS-12; Davis-
Monthan AFB AZ

Air Force Materiel Command

Armstead, Tunya, to GS-12; HQ
AFMC
Bouchard, Dave, to GS-12; ESC,
Hanscom AFB MA
Brennan, Hugh, to Maj; HQ AFMC
Evans, Adrienne L., to GS-12; SMC,
Los Angeles AFB CA
Friederich, James R., to GS-12; SMC,
Los Angeles AFB CA

Graber, Raymond, to SMSgt; HQ SSG
Gunter AFB AL
Kinchion, Willner, Jr., to GS-12; OC-
ALC, Tinker AFB OK
Lewis, Michael D., to GS-13; OC-
ALC, Tinker AFB OK
Lunn, Michael R., to Maj; ASC/OL-
FM
Luongo, Richard, to GS-12; ESC,
Hanscom AFB MA
Mahoney, Patricia, to GS-12; SMC,
Los Angeles AFB CA
Nguyen, Phu P.T., to GS-13; SMC, Los
Angeles AFB CA
Owens, Kay, to GS-13; HQ SSG,
Gunter AFB AL
Peterson, John R., to GS-12; SMC, Los
Angeles AFB CA
Phillips, Peggy, to GS-13; WR-ALC,
Robins AFB GA
Prestarri, Lynda A., to GS-13;
AFDTC, Eglin AFB FL

PROMOTIONS...(Continued)

Reitzel, James, to Maj; HQ AFMC
Routh, Carmen L., to GS-12; OC-
ALC, Tinker AFB OK
Rucker, Delores, to GS-12; SMC, Los
Angeles AFB CA
Sapp, Jackie, to GS-12; WR-ALC,
Robins AFB GA
Soares, Barbara, to GS-14; ESC,
Hanscom AFB MA
Spaulding, Donna, to GS-12; ESC,
Hanscom AFB MA
Stevenson, Lisa, to GS-14; ESC,
Hanscom AFB MA
Turner, Jo D., to GS-14; OO-ALC, Hill
AFB UT
Weaver, Darrell L., to GS-13; SMC,
Los Angeles AFB CA

Air Force Reserve Command

Holmes, Michael A., to GS-14; HQ
AFRC/FMX
Kennedy, Debbie, to GS-13; HQ
AFRC/FMFQ

Air Force Space Command

Della Sela, Robert, to Maj; HQ
AFSPC/FMFF
LePine, Bryn E., to MSgt; 341 SW/
FMF

Air Force Special Operations Command

Battle, Aurelia C. (Cleo), to MSgt; HQ
AFSOC/IGIP
Brown, Troy S., to MSgt; AFSOC/
FMPF

Air Education & Training Com- mand

Bauer, Eric, to Capt, 97 CPTF, Altus
AFB OK
Jacksland, Robert E., to GS-13; 42
CPTS/FMA, Maxwell AFB AL
Paulk, William J., to Lt Col, 42 CPTS/
CC, Maxwell AFB AL
Perry, Phillip L., to Lt Col, 314 CPTS/
CC, Little Rock AFB AR
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CPTF/CC, Goodfellow AFB TX
Sessions, Robert, to MSgt; 97 CPTF,
Altus AFB OK
Weld, Warren C., to CMS; 47 CPTF,
Laughlin AFB TX

Air Intelligence Agency

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Elmendorf AFB AK
Boring, Michael, to MSgt; 544 IG,
Peterson AFB CO
Kuhn, Kyle, to Maj; HQ AIA/FMB
Nicholas, Cheryl, to Maj; 694 IG, Ft
Meade MD
Tallman, Jon, to MSgt, 390 IS, Kadena
AB JA

Air Mobility Command

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Crowner, Calvin E., to Capt; 62 CPTS
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Smith, John, to MSgt; 92 CPTS
Valdovinos, Macedonio, to Capt; 305
CPTS
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Air National Guard

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Blalock, Sandye M., to Maj; ANG/
FMFA
Bowles, Steve, to MSgt; ANG/FMA
Brown, Gregory A., to MSgt; 176
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Ellis, Valerie J., to MSgt; 128 ARW/
FM
Gross, Timothy J., to SMSgt; 128
ARW/FM
Keeney, Dale S., to Capt; 134 ARW/
FM
May, Lori A., to MSgt; ANG/FMA
Ogden, Jerry L., to SMSgt; ANG/
FMFP
Pasterski, Robert C., to Lt Col; 163
ARW/FM
Rexer, Steven E., to Lt Col; 190 ARW/
FM
Sousa, Dorothy T., to CMS; 106
ARW/FM
Thrasher, Ann, to GS-12; ANG/FMA

Pacific Air Forces

Cabanez, Roberto H., to MSgt;
Misawa AB JA
Cotton, Renae, to CMS; Hickam AFB
HI
Cunningham, James R., to MSgt;
Eielson AFB AK
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PACAF

Gudson, Annette, to CMS; Kadena
AB JA
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PACAF
Passaro, James R., to Maj; Kunsan AB
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Rechner, Daphne E., to Maj; HQ
PACAF
Rooney, Michael J., to Capt,
Andersen AFB GU

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Blair, Robert, to Maj; NAEWF E-3A
Component
Garcia, Susan E., to MSgt; 31 CPTS,
Aviano AB IT
Grosselin, Kenneth A., to Lt Col; 39
CPTS/CC, Incirlik AB TU
Hayes, Clarence W., Jr., to MSgt; 86
CPTS, Ramstein AB GE
Miller, Tamra L., to MSgt; 86 CPTS,
Ramstein AB GE
Riddel, Timothy M., to MSgt; 86
CPTS, Ramstein AB GE
Schlegel, Erich G., to Capt; HQ
USAFE/FM

SAF/FM

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FMBMA-S
Andrasz, Steven, to Maj; AFCAA/
FMFO
Clayton, Roy, to Lt Col; AFCAA/
FME
Draudt, Joseph J., to GS-14; SAF/
FMBMR
Gurner, Robert, to Maj; AFCAA/
FMAW
Howard, Randall, to Maj; SAF/
FMCE
Miller, Karen, to GS-14; SAF/FMBMB
Miller, L. Michael, to GS-14; SAF/
FMPC
Miller, Vincent, to Maj; AFCAA/
FMSS
Perkins, Gerald, to Maj; SAF/FMBO
Thompson, Anthony C., to Lt Col;
SAF/FMBOO

RETIREMENTS



Col Brogdon



Col Palumbo



Col Torango

Colonel Bill D. Brogdon was the Associate Deputy Assistant Secretary for Financial Operations (SAF/FMP), Pentagon, Washington, D.C. (29 years of service).

Colonel Gerald J. Palumbo, was the Comptroller, SMC, Los Angeles AFB CA.

Colonel Philip E. Torango was the Chief, Financial Analysis Division, HQ USAFE/FMA, Ramstein AB GE (over 28 years service).

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Conder, Randy L., MSgt; 37 CPTS / FMFA, Lackland AFB TX
Harbin, William C. Jr., GS-12; 42 CPTS/FMA, Maxwell AFB AL
Walters, Phyllis J., GS-11; 17 CPTF / FMA, Goodfellow AFB TX

Air Force Audit Agency

Duckworth, Anna R., GS-12; Dyess AFB TX

Air Force Materiel Command

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Billman, Reed, GS-12; OO-ALC, Hill AFB UT
Brown, J. T., GS-12; HQ AFMC
Brunson, Billy C., Maj; SMC, Los Angeles AFB CA
Hartman, Kenneth R., GS-12; OC-ALC, Tinker AFB OK
Koldewyn, Carolyn, GS-12; OO-ALC, Hill AFB UT

Lipps, Leonard R., to GS-13; OC-ALC, Tinker AFB OK
Nye, Curtis, GS-12; OO-ALC, Hill AFB UT
Richmond, Elizabeth, TSgt; ESC, Hanscom AFB MA
Rutt, Brian L., Lt Col; SMC, Los Angeles AFB CA
Smith, James D., GS-12; OC-ALC, Tinker AFB OK
Spiess, Craig W., Lt Col; SMC, Los Angeles AFB CA

Air Intelligence Agency

Clarín, Florencia, MSgt; 692 IG, Hickam AFB HI

Air Force Reserve Command

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Air Force Space Command

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Heriford, Harold R., MSgt; 50 SW / FM
Himberger, John, GM-13; 21 CPTS / FMA

Ingram, Linda, MSgt; 45 CPTS / FMFS
Mancha, Andres E., SSgt; 50 SW / FMF
Williams, Bradley F., TSgt; 21 CPTS / FMF

Air Mobility Command

Corsiglia, Gary, TSgt; 436 CPTS
Griffin, Catherine R., TSgt 62 CPTS
Griffin, Walter L., Jr., MSgt; 62 CPTS
Grubb, Robert J., TSgt; 319 CPTS
Lebo, Larry R., MSgt; 22 CPTS
Nemeskal, A. Anthony, 22 CPTF
Trammell, Thomas A., MSgt; 89 CPTS

Air National Guard

Butrick, Dan, D., CMS; ANG / FMFC
Stevens, Cynthia, MSgt; 111 FW / FM

Pacific Air Forces

Moore, Robert, MSgt; Elmendorf AFB AK
Sellers, Donna, MSgt; HQ PACAF

United States Air Forces in Europe

Erickson, Jan L., TSgt; 48 CPTS
Morales, Angel M., MSgt; 86 CPTS
Workley, James E., MSgt; 31 CPTS

GENERAL OFFICER/SES ACTIONS



Brig Gen Wood

Brig General Rodney W. Wood, from Comptroller, HQ Air Education and Training Command, Randolph AFB TX to Deputy Commander, Army and Air Force Exchange Service, Dallas TX.

Mr Joseph T. Kammerer, from Chief Financial Officer/Chief Administrative Officer, National Oceanic and Atmospheric Administration (NOAA) to Deputy Assistant Secretary of the Air Force, Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller). (No Photo Available).



RETIREMENTS (Continued...)

SAF/FM

Gutierrez, Gaston U., Maj; SAF/FMPC
Harrar, Mike, TSgt; SAF/FMBOP
Heron, Etoya, Maj; SAF/FMPC
Peters, Steve, Lt Col; SAF/FMBP
Reed, Gloria, GS-13; SAF/FMBMA-S
Sander, Thomas A., Lt Col; SAF/FMPC
Wheeler, Bonsall, GS-13; AFCAA/
FMFO



Retiring

Mr LeRoy T. Baseman



Mr LeRoy T. Baseman, the Deputy Assistant Secretary of the Air Force (Cost and Economics), will complete a most distinguished military and civil service career on 3 July 1998 with 44 years of service.

Mr Baseman was born in Jacksonville, Florida. From 1949 to 1951 he attended the University of Florida and in 1953 he graduated from the University of Miami with a bachelor of business administration degree. He received a master of business administration degree in industrial management, with honors, from the University of Southern California Graduate School of Commerce in 1962 and a master of science degree in international affairs from George Washington University in 1972. Mr Baseman completed the National War College in 1972, and is a graduate of the flag officers courses of the Navy Management Systems Center and the Defense Systems Management School.

He was a distinguished graduate of the Reserve Officer Training Corps program and entered the Air Force in August 1953 as a 2Lt. He attended undergraduate pilot school and completed his active duty tour as an air intelligence officer with the Air Force Security Service in August 1955. From 1955 to 1960, Mr Baseman held progressively higher positions as an operations analyst with HQ 17th Air Force and as a management analyst with Air Materiel Forces, Europe, in North Africa and Europe.

After returning from Europe in 1960, he served as senior Titan ICBM management analyst, Air Force Ballistic Missile Division, Los Angeles. From 1962 to 1964, he was assigned to HQ Air Force Systems Command, Andrews AFB, Maryland, as Deputy Director for Management Policy and Organization, Office of the Chief of Staff, and Chief, Management Analysis Division, Office of the Comptroller.

In the fall of 1965, Mr Baseman transferred to HQ United States Air Force, Washington, D.C. He served as Deputy Chief, and later, Chief, Management Group, Directorate of Development and Acquisition, Office of the Deputy Chief of Staff Research, Development, and Acquisition, with extensive responsibility in research and development and weapon systems acquisition management. He moved to the Comptroller of the Air Force in 1973 as Deputy Director, Management Analysis. He was appointed Deputy Assistant Secretary (Cost and Economics) in 1989. In April 1986, the Air Force Cost Center was established as a direct reporting unit under Air Force headquarters. As an additional duty, Mr Baseman served as Technical Director until August 1990.

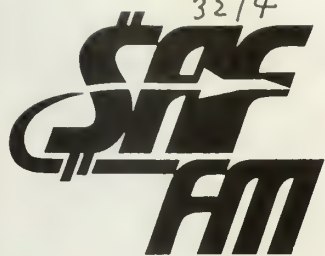
He is an adjunct professor in management, organization, and human relations at Northern Virginia Community College, and a lecturer at the Professional Military Comptroller School, Industrial College of the Armed Forces, and Air Command and Staff College.

When asked to say a word or two to his many friends and coworkers in the worldwide Air Force Financial Management community, he offered the following: *It is difficult to believe the time has passed so quickly. I must have been having fun. Counting my association with the Air Force from the ROTC program, I have been an Air Force "something" for all but three years of its existence as a separate service. I have watched in wonder and awe as the Air Force has ridden the wave of technology to where it is today. Everything material has changed dramatically. What hasn't changed are the talented and dedicated people who are the heart of this great institution. I believe there is no higher calling than public service and the best have answered that call to serve both in and out of uniform. God bless all of you and thanks for having me along for the ride.*



Assistant Secretary of the Air Force Financial Management and Comptroller

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Organizational Issue



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THE COMPTROLLER'S CORNER

Auditable Financial Statements

During the past several years we have made substantial progress in improving Air Force financial management. Achieving auditable financial statements is an important next step in this ongoing process.

Why do we need auditable financial statements? The Air Force needs auditable financial statements to ensure that the data we use to manage our Service is accurate. We need them to comply with the law. The Chief Financial Officers Act of 1990 requires auditable financial statements in all Agencies of the Federal government. We also need auditable statements to comply with the President's commitment. In a memo dated May 26, 1998, the President asks all Federal Agencies to assist in achieving an unqualified audit opinion on the government-wide financial statements for Fiscal Year 1999.

More generally, the Air Force and other Federal Agencies need to produce auditable financial statements in order to reassure the public that we are good stewards of their tax dollars. It is quite reasonable to expect that we do what every successful public company in America does—this is, produce auditable financials.

Much of the effort needed to achieve clean audit opinions will occur at Air Force headquarters and at DFAS. But we in the Air Force FM community must help where appropriate. I ask those of you involved in the tri-annual review of obligations to focus on this effort, particularly the end-of-year review. We need to respond to queries regarding obligations on the open document listing, assist DFAS in ensuring that all obligations are valid and well supported, and have DFAS deobligate any funds for which no valid requirement exists. A careful end-of-year review may also free up some funds to meet your base's high-priority needs. In addition to the end-of-year review, we need help with documentation, both from our bases and our remaining RAFOs.

Working together, we can take an important step toward improving the auditability of Air Force financial statements. Please join in this effort.

A handwritten signature in cursive script that reads "Robert F. Hale".

ROBERT F. HALE
Assistant Secretary of the Air Force
(Financial Management and Comptroller)

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Editor

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Please



Recycle

by The Honorable Robert F. Hale

Integrity first...Service before self...Excellence in all we do. Provide resource management and financial services to defend the United States through the control and exploitation of air and space. These values and mission were established for the Air Force financial management community during our long range planning effort completed in 1996. Recently we published an updated document, the *United States Air Force Financial Management Mid-Range Plan 98*. A copy should be available to you in your office or it may be found on the FM Home Page (<http://www.saffm.hq.af.mil/SAFFM/>). Please take a moment to look at this plan.

This Mid-Range Plan specifies five core competencies for Air Force financial management that must be accomplished if the Air Force is to carry out its mission effectively. Because they are critical to the Air Force mission, these core competencies underscore why we will always play an important role in the Air Force. The Mid-Range Plan also outlines six goals and associated objectives that provide a roadmap for achieving our core competencies efficiently and effectively.

*This Mid-Range Plan
specifies five core com-
petencies for Air Force
financial management
that must be accom-
plished if the Air Force is
to carry out its mission
effectively.*

Our Core Competencies

Our first core competency, and a key one, commits us to **exercise fiduciary responsibility**. In other words, we are responsible for being sure that financial laws and regulations are obeyed, something the Air Force must do if it is to be a good steward of the public's funds. We also must ensure internal controls are in place to protect Government resources. The responsibility to apply financial policies requires financial managers to be held to the highest standards of professional excellence.

We also **formulate, justify, and execute budgets**. Only funds duly authorized and appropriated may be expended for the mission of the Air Force. We in the financial management community must budget for the financial needs of the Air Force, explain and support those needs, and ensure the funds finally appropriated are executed effectively to satisfy mission requirements. Although commanders and managers throughout the Air Force have key roles in the budget process, the responsibility for making the process work ultimately rests with us.

Another of our core competencies is to **provide financial services**. When Air Force personnel are concerned about their pay or travel reimbursement, they cannot concentrate effectively on getting the job done. We must ensure smooth delivery of the pay and travel service for our people and the payments due our suppliers. A stable and reassuring financial situation allows Air Force personnel to perform their mission without distractions. The timely payment of Air Force vendors helps ensure a solid and continuing business relationship.

We are committed to **provide financial advice and analyses** that commanders and managers need to make good financial decisions. The Air Force is entrusted with the prudent management of taxpayer dollars. This public

trust must be upheld with the highest possible level of analytical support. Data without analysis provides little help to commanders charged with leading a deployed force, managing an installation, or procuring a future weapon system for the Air Force. It is a fundamental task of the Air Force financial management community to provide decision makers with expert business, economic, and financial advice.

Finally, we **support contingency operations**. Our wartime taskings often have us deploying in the first wave and is the key reason why the Air Force will always need a substantial number of blue-suit personnel in its financial management community. When the Air Force deploys, whether deploying to a bare-base environment or

Financial Management Core Competencies

Exercise fiduciary responsibility
Formulate, justify, and execute budgets
Provide financial services
Provide financial advice and analyses
Support contingency operations

to a fully supported installation, we must provide the financial services necessary to support our deployed forces. These functions include pay, travel, accounting, disbursing, budgeting, financial analysis and other support as required.

Six Goals That Help Achieve Our Core Competencies

To support these core competencies our Mid-Range Plan specifies six goals with associated objectives. As we review these goals, please see where you both support and gain from the objectives of each.

Learning is a lifelong pursuit. So we must always **excel through training, education, and career guidance**. Continuous education ensures that financial managers remain current and qualified to succeed in the fast changing world of Federal financial management. But learning does not have to be in the classroom. We are turning increasingly to CD-ROMs and web-based training. Nor does learning have to come from courses. We are implementing a voluntary mentoring program for FM personnel so they can learn from more senior individuals.

To remain effective we must **organize effectively**. We have developed a standard FM organization at base-level to facilitate communication, training, and the establishment of common procedures. We are asking major commands to implement this organization by the end of 1998. We have also established an Air Force focal point for accounting and finance activities under a Secretariat-level office reporting directly to SAF/FM. This new Air Force Accounting and Finance Office (AFAFO) is located at the DFAS-Denver Center.

We have and will continue to make substantial progress in **improving business practices**. We are currently deploying the ABSS computer system to automate the handling of contract-type documents. We plan to continue deploying the new travel system and we hope to begin deploying the new FIRST budget system next year. We are also assisting the Air Force in streamlining its purchasing practices through greater use of the IMPAC card. In addition, we are aggressively working to improve the quality of our financial systems and data so that we can obtain a "clean" or unqualified audit opinion on our financial statements.

Whether the information relates to budgets, economic analyses, or costs, commanders and managers need accurate financial information to reduce costs and improve efficiency. We can help by **emphasizing analytical decision making**. We will continue to provide careful and effective review of economic analyses and A-76 studies and coordinate Air Force implementation of the Government Performance and Results Act (GPRA). Additionally, we act as the Air Force center of excellence in support of activity-based costing (ABC). SAF/FMC has taught many of you ABC and will continue to provide this service and support as required.

We need to ensure an adequate number of Air Force personnel are well trained and available to **support contingency operations** and wartime needs. To do this we will continue to improve the highly successfully TOP DOLLAR program which provides excellent training opportunities in contingency operations for both finance and contracting personnel. Additionally, we will continue to enhance the flow of real-time financial information to and from the battlefield by improving deployable systems and reducing our personnel and logistics footprint. We will also fully integrate financial management personnel from the Air Reserve Component into contingency operations.

Finally, we must work continuously to **improve communications**. We have a number of avenues for communicating—*The Air Force Comptroller* magazine, newsletters, and internet home pages at SAF/FM and levels below. These vehicles provide Air Force personnel a means to become aware of key issues affecting the financial management community. I encourage you to keep informed on the current financial management issues by reading this periodical, our home page, and other sources. You can also help by writing an article for your command newsletter or this magazine about a project at your base.

Working Our Plan

The six goals and associated objectives in the plan provide a roadmap for achieving our core competencies effectively and efficiently. While it is important to write down our goals and objectives, it is even more important to work to meet them. Currently, we are actively engaged in pursuing these objectives, and I ask your help wherever appropriate. We must plan our work, but we must also work our plan.

If you have comments or thoughts about this plan, I would be glad to hear from you (haler@af.pentagon.mil). I am committed to maintaining a strong Air Force FM community that can continue to provide the highest level of support to the Air Force. This Mid-Range Plan is an important part of that effort.

Our Goals

- Excel through training, education, and career guidance
- Organize effectively
- Improve business practices
- Emphasize analytical decision-making
- Support contingency operations
- Improve communications

Foreign Currency Fluctuation Account

by Major Jim O'Brien

*...the Foreign Currency
Fluctuation Account is one
of the great mysteries of our
time.*

For many, the Foreign Currency Fluctuation Account (FCFA) is one of the great mysteries of our time. In my mind I can picture the character **George Kastanza**, on the TV series *Seinfeld*, pretending to fully understand FCFA and trying to impress his boss with his knowledge...not even **Jerry, Elaine, or Cosmo Kramer** could bail him out as he fumbles through an explanation of the daily rate versus the budget rate! In an overseas environment it is critical that financial managers throughout the base have a working knowledge of FCFA.

The Resource Management System is structured on the concept of decentralized management. In order for the system to work, financial decision-makers must be trained to effectively execute a budget, including an understanding of FCFA. The job of training Responsibility Center Managers (RCMs), Resource Advisors (RAs), and Cost Center Managers (CCMs) rests with the Wing Comptroller and their Financial Analysis Office.

Be Careful What You Ask For

On more than one occasion, I can recall a budget officer being on the ropes at a Financial Management Board (FMB) meeting—tough questions coming from all directions...*why was my program cut?* Influenced by the angry mob, the Commander would momentarily seem to lose faith in the Comptroller team. Just when it looked like the home team was about to go down, the budget officer would say the four magic letters **FCFA**. The response was predictable. Eyes glazed over and everyone in the meeting was now in a trance. Heads nodded as if they understood. The pressure was off, crisis averted.

As comptroller professionals we pride ourselves in knowing our base and our programs. We've all been told that a good budget officer knows more about the base than anyone else. This knowledge is critical to our success and may even lead us to believe that we are the best qualified to make all financial decisions on the base. However, we all know we are *advisors* in the process. We should know the pulse of the operation in order to make sound recommendations, but ultimately financial decisions must be made by operational commanders. Ensuring commanders have a working knowledge of some of our complex issues such as FCFA is a prerequisite to success.

What Purpose Does FCFA Serve?

There are many opinions as to why we have FCFA, from the practical, *as a budgeting tool*, to conspiracy theorists who think FCFA may be somehow connected to an attempt to defeat the American military forces. An FCFA rate that is vastly different from the daily rate (market rate at the time of payment) results in accounting records that reflect expenses that are either significantly overstated or understated. In Turkey, for instance, accounting records reflect Turkey Base Maintenance Contract expenses for FY96 of over \$52.3M. However, the actual payments only came to \$40.1M—a major disconnect driven by an FCFA rate of 48,096TL to the dollar, when the actual rate of exchange reached 90,000 by yearend. While this gives the conspiracy theorists something to talk about and may be tied in to a political agenda or motive, this article will center on the use of FCFA as a budget tool. Who knows, maybe FCFA is OSD's way of making our Congressional leaders' eyes glaze over during budget hearings!

By setting a constant rate, overseas bases do not have to deal with daily fluctuations in currencies. Sudden changes in the value of a currency are absorbed by the FCFA and bases do not need additional funds every time the rate becomes less favorable. This also means that a base doesn't have excess funds when a rate becomes more favorable, because the FCFA rate is used instead of the daily rate (Note: most complaints on

FCFA come from areas where the actual rate is more favorable than the FCFA rate). The success of the *budget tool* is based upon some concepts that we will discuss later in the article, and there are definitely some economic factors that diminish the value of FCFA as a budget tool.

Let's look at a quick example that illustrates FCFA's role as a budgeting tool. For our example, rubles will be the foreign currency and the daily exchange rate is 10 rubles to one US dollar. To keep it simple we'll also set the budget rate at 10 rubles to one US dollar.

Without FCFA: Each month, Base X pays a local contractor 1,000 rubles for refuse collection services. At ten rubles to the dollar, the cost to the base is \$100 per month. Six months into the fiscal year, market conditions change and the daily rate drops significantly to four rubles to the dollar. The monthly bill skyrockets to \$250 per month (1,000 rubles/4). Without FCFA, our base is hard hit by this change in rate.

With FCFA: Now, let's assume we have an FCFA. When the daily rate dropped to four rubles to the dollar, the base would see no impact because the FCFA would absorb the increase. The contractor still gets paid 1,000 rubles and the actual cost to the US government is still \$250 (1,000 rubles/4). However, the base O&M is only charged 100 dollars (1000 rubles divided by the budget rate of 10). The FCFA pays the difference between the actual rate (\$250) and the budget rate (\$100). In this example the base O&M is charged \$100 and the FCFA is charged \$150. Therefore, the FCFA served its purpose as a *budgeting tool*, as Base X was not affected by the rate change. If only it was always this easy...

How Are Budget Adjustments Made?

One of the keys to ensuring the FCFA system works is properly identifying the portion of a base, or command, budget that is paid in local currencies. Each year, Major Commands submit financial plans to SAF/FMB that contain an "Exhibit Q" which breaks out expenses by currency and commodity. This breakout serves as the baseline for funding adjustments at Initial Distribution based upon new Budget rates. Likewise, the Major Commands request a similar exhibit from the bases. This exhibit is critical to the process, and the data must be accurate or the system breaks down. Let's follow our previous example of rubles at Base X.

New Budget Rate: To keep things very simple, let's assume that the only bill Base X pays in local currency is the refuse collection contract. In the "Exhibit Q," \$1,200 dollars would be identified as being sensitive to FCFA. This is computed based upon the actual amount of rubles billed (1,000 rubles X 12 months) divided by the budget rate in the current year (ten for this example). Based upon the new economic assumptions/conditions, the budget rate for the next fiscal year is being changed from ten rubles to the dollar to four rubles to the dollar. Base X's funding at Initial Distribution should be adjusted by taking the amount sensitive to FCFA (\$1,200) multiplied by the old budget rate (ten rubles to the dollar) and divided by the new budget rate (four rubles to the dollar). In this case, the O&M funding is adjusted from the original \$1,200 to \$3,000. It is important to point out that although Base X receives an additional \$1,800, their purchasing power is unchanged as the new monthly charge to O&M will increase based on the new budget rate of four rubles to the dollar.

It's also important to note that funds can be withdrawn when the budget rate changes as well. If the budget rate in our example went from ten rubles to twenty rubles to the dollar, Base X's funding at Initial Distribution would be adjusted by taking the amount sensitive to FCFA (\$1,200) multiplied by the old budget rate (ten rubles to the dollar) and divided by the new budget rate (20 rubles to the dollar). In this case, the adjusted O&M amount would be \$600 and Base X's funding would be decreased by \$600. As with the earlier case, Base X's purchasing power is unchanged as the new monthly charge to O&M will decrease based on the new budget rate of 20 rubles to the dollar. The pitfall in the system is if the "Exhibit Q" is inaccurate. For instance, if Base X did not identify any FCFA sensitivity, they would drive an unfunded of \$1,800 when the Budget rate dropped to four rubles to the dollar. The bottomline is when done correctly, adjustments based on new Budget rates are purely mathematical and do not increase or decrease a base's purchasing power. This is great in theory, but a little more difficult in practice.

How Do the Budget Rate and Daily Rate Interact?

With the dozens of currencies the Air Force deals with, some of which are very volatile, it is difficult to set rates that track closely with the daily rate. Budget rates can be adjusted during the course of the fiscal year, as they were in FY97, but frequently adjusting the rates to track with the daily rates would somewhat defeat the purpose of an FCFA. The changes in the rates during FY97 were a welcome sight at many locations since funds were not withdrawn to accompany the more favorable rates. Excess funds were then available for

Foreign Currency Fluctuation Account (Continued)...

reprogramming to unfunded requirements. However, the downside to the rate changes were a series of accounting adjustments to reflect the changed rates. Given that, FY97 was more of a "one-time" good deal, and we should not expect to see too many rate changes in mid-stream.

The "foot-stomper", to make sure all financial decision-makers understand, is that the vendor is not impacted in any way by the budget rate, and neither is the US Treasury. The vendor is paid in the local foreign currency and the US Treasury pays the daily rate of exchange at the time of the payment. The FCFA is only an internal accounting tool. The dead give-away that your financial manager's do not understand FCFA is when they say *I can't believe we're paying the vendor at that rate... it shouldn't cost that much!*

High Inflation and Unstable Currency—A Challenging Combination

There are factors that limit the effectiveness of FCFA to include inaccurate rates, high inflation, and unstable currency. When the Budget Rate varies greatly from the daily rate, the actual costs charged to the Wing are distorted. This leads to confusion and misunderstanding among financial decision-makers who think FCFA is hurting their O&M budget. It's hard to explain why a unit's funds are being charged \$100, for something that only costs \$50. However, if FCFA funding adjustments were made down to the unit-level, these high costs are built in to their funding. Where we can run into trouble is when the amount of purchases made using a foreign currency changes significantly from the previous year. To some degree this is inevitable, as financial managers will avoid spending funds on the local economy if the rate is unfavorable to their budget.

Another factor that complicates the process is high inflation coupled with an unstable currency. In fact, FCFA has an opposite effect than desired in these cases. A case in point is Turkey where annual inflation can exceed 100% per year. However, as inflation soars, so does the value of the dollar versus the Lira. This actually results in a relatively stabilizing effect on the purchasing power of the US dollar. However, the Budget rate does not change to keep pace with the strengthening dollar and inflation. As time goes on in the fiscal year, the inflation drives the bills higher (utilities, civ pay, etc.) and the purchasing power of O&M funding decreases as the year goes by. Let's look at a final example to illustrate this:

FCFA Impact in High Inflation Economy: Base Y purchases 1,000 gallons of water per month from a local vendor for flightline workers. Each gallon costs ten rubles on 1 October, with the daily rate and the Budget Rate both equal to ten rubles to the dollar. The bill for October is \$1,000 (10,000 rubles divided by the budget rate (ten)). Inflation is ten percent per month, and in November the water costs 11 rubles per gallon. The value of the dollar rose to keep pace with the high inflation, and the daily rate rose to 11 rubles to the dollar. The vendor is paid the 11,000 rubles at cost of \$1,000 to the US Treasury (11,000 divided by the daily rate (11 rubles)). So there was no change in the amount paid by the US Treasury. However, the unit funds are charged \$1,100 (11,000 rubles divided by the budget rate (ten rubles)). The extra \$100 over what was actually paid to the vendor is deposited into the FCFA. The bad news for Base Y is that this inflation was not programmed into their funding line, and the impact becomes greater as the inflation and daily rate skyrocket throughout the fiscal year. The good news is it's relatively easy to quantify in terms of unfunded requirements.

Summary

The FCFA is a useful, but often misunderstood, budgeting tool. From a macro perspective it is hard to deny the value of the system, despite some major disconnects at some locations. The system will never be perfect, but by ensuring we properly identify what portion of our program is sensitive to foreign currency, we can greatly increase the effectiveness of FCFA. Additionally, rates must be set as close to the daily rate as possible or costs become too distorted to present a true picture of operating costs in overseas areas. If financial decision-makers generally understand how FCFA works, then these concerns become irrelevant. However, if we in FM don't take the time to ensure we explain the process, crucial decisions may be made on accounting data that does not tell the whole story. Our job is to tell that story.

About the Author

Major Jim O'Brien is currently Chief, Integration and Support Branch at Headquarters, Pacific Air Forces. He has a BS from Norwich University in Business Administration and a MS in Systems Management from the University of Southern California. His active duty experience includes a variety of accounting and finance and budget positions, as well as a tour on the ACC IG Team. Prior to his current position, Maj O'Brien was the comptroller at Incirlik AB TU. He's a member of the Aloha Chapter of the American Society of Military Comptrollers.

Coming Soon! Coming Soon! Coming Soon! Coming Soon! Coming Soon!

Coming Soon!

In late November all DoD personnel will begin using a new government travel card. We, in the FM community, must work to ensure a successful transition. This article is designed to inform you about the new card and the transition.

The contract with **American Express (AmEx)** to provide a government travel card expires in November. A **NationsBank Visa** card won the competition for the new contract and will replace the **American Express** card effective 30 November 1998. In most respects the new card will be the same as the old one. Like the current **AmEx** card, the new one will be for official travel only, and most policies will remain unchanged. Using the new card for government travel should still be about three times cheaper for the Air Force than using cash, and travelers will still have the convenience of a travel card rather than having to wait for cash advances.

But the new card will offer some important advantages. **Visa** gives travelers access to 14.5 million merchants and 482,000 ATMs, compared to 2.3 million merchants and 84,000 ATMs available with **American Express**. The ATM fee will be reduced from 2.75% to 1.9%. The **EAGLS** software package available with the new card will be on-line, real time, and internet capable. This user-friendly software performs card maintenance, delivers reports and charts, and provides training and newsletters.

The major problem with the **American Express** card has been the time required to handle delinquencies. The new card will offer some options that should help reduce delinquencies. Wider acceptance of **Visa** will permit lower adjustable ATM cash limits, which may reduce the size of delinquencies. Delinquent cardholders will remain on report only for six months. Commanders can lower spending limits electronically, by name or by unit. The new contract also provides for credit checks for new cardholders, with commanders determining whether to issue cards to anyone with a bad credit history. Policies for credit checks are currently being determined.

SAF/FM will take the lead in arranging publicity and training associated with the card. A conference has already been held for major command program coordinators, and another followed in September. Training for base-level program coordinators started in September. We will also use **AFNEWS** and other methods to publicize the shift to cardholders as the changeover date approaches.

Getting the new card to the right people is key since the **American Express** card will not longer be available for use after 29 November. The **NationsBank** will distribute the new card in October. Cards will be made available to all current cardholders, except those who are delinquent in their payments by 60 days or more. Major commands can choose to have the cards mailed to bases for distribution or to individuals. Because the bank will have to determine mailing addresses in August, there will inevitably be a number of cases where people have moved. We are working on a follow-up procedure to redirect missent cards.

We will keep you informed about the new travel card through your FMs. If you have questions, please contact your squadron or base-level program coordinator.

Working together we can continue to garner the significant benefits of the government travel card while reducing the time required to administer the program.

A New Travel Card

We in FM must work to ensure a successful transition.

Deputy Assistant Secretary, Budget



Maj Gen G.T. Stringer

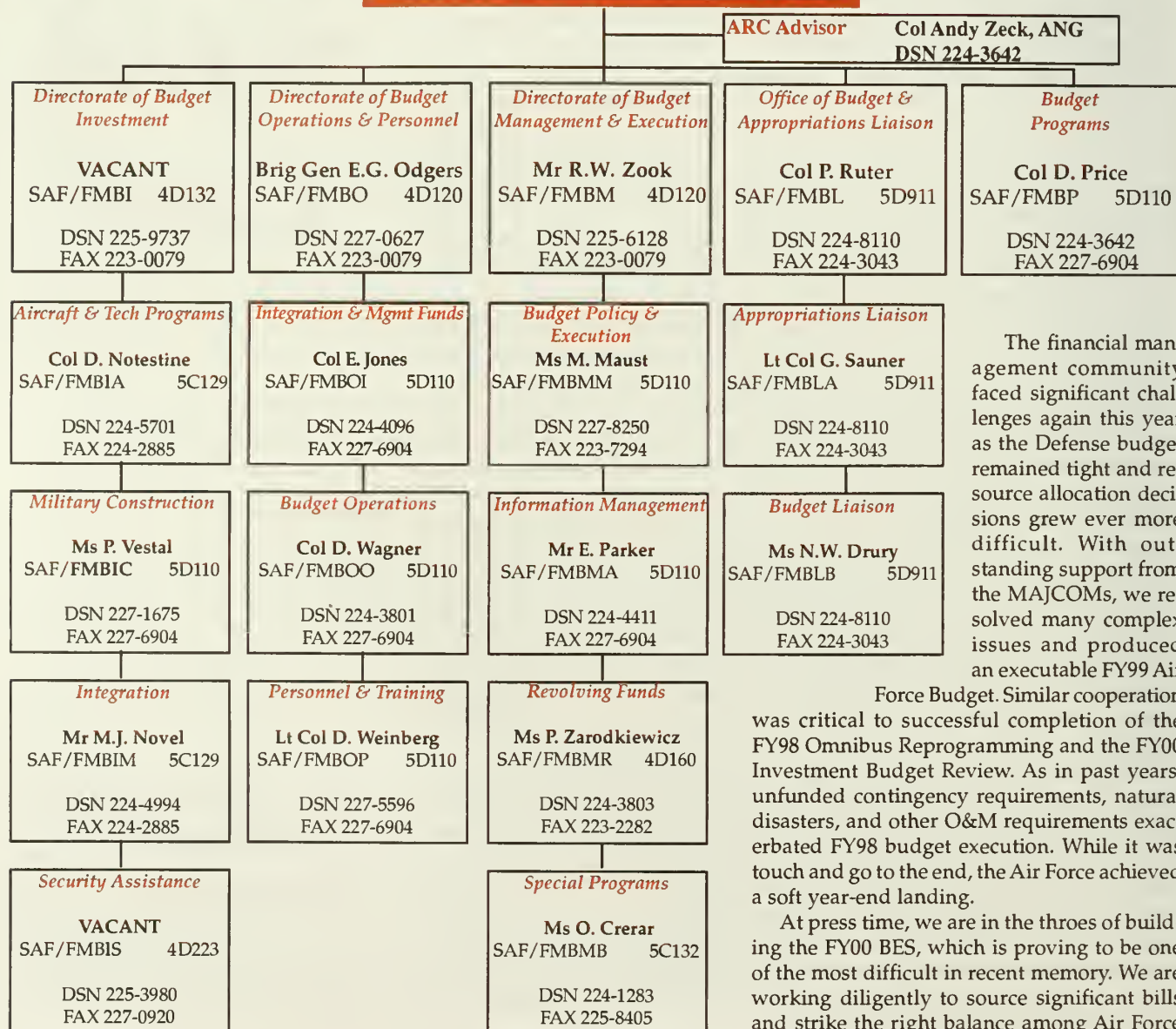
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Deputy Assistant Secretary, Budget

SAF/FMB DSN 225-1875 4D131
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Mr R.D. Stuart
Deputy for Budget
DSN 225-1877



Mr R.D. Stuart



The financial management community faced significant challenges again this year as the Defense budget remained tight and resource allocation decisions grew ever more difficult. With outstanding support from the MAJCOMs, we resolved many complex issues and produced an executable FY99 Air

Force Budget. Similar cooperation was critical to successful completion of the FY98 Omnibus Reprogramming and the FY00 Investment Budget Review. As in past years, unfunded contingency requirements, natural disasters, and other O&M requirements exacerbated FY98 budget execution. While it was tough and go to the end, the Air Force achieved a soft year-end landing.

At press time, we are in the throes of building the FY00 BES, which is proving to be one of the most difficult in recent memory. We are working diligently to source significant bills and strike the right balance among Air Force people, readiness, and modernization.

Your dedication to excellence and sense of service give us high confidence that our leadership's tough choices will always be based on strong financial analysis and recommendations. Thank you again for these great contributions to the Air Force's current and future success.

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Deputy Assistant Secretary, Cost & Economics



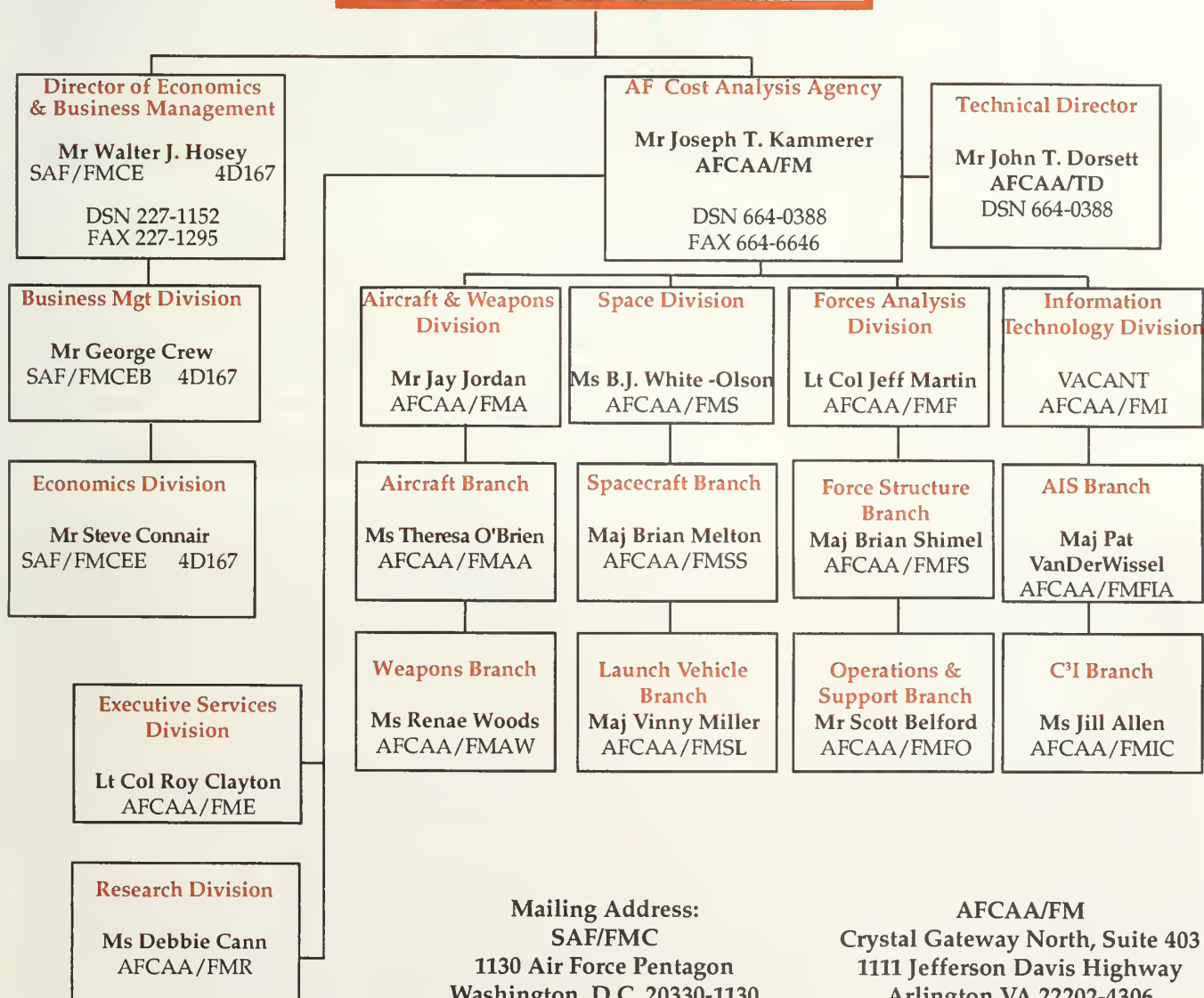
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1998 Air Force Distinguished Financial Institution Awards

"Best Bank"

*The First National Bank of Midwest City
Tinker AFB, Oklahoma*

"Best Credit Union"

*Travis Federal Credit Union
Travis AFB, California*

These awards recognize the outstanding efforts of our base financial institutions who serve the financial needs of Air Force people around the world.

Auditor General of the Air Force



Mr Jackie R. Crawford
The Auditor General of the Air Force

SAF/AG

DSN 224-5626

4E168



Mr J.R. Crawford



Mr T.F. Bachman



Mr J.R. Lonon



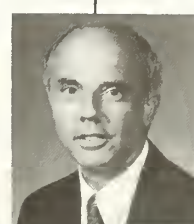
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10 Air Force Materiel
Command base offices

Operations (AFAA/DO) and Resource Management (AFAA/RM) Directorates, and the Director of Staff (AFAA/DS) are located in the National Capital Region (NCR) and provide staff support to the Auditor General. AFAA line operations are managed through the following three directorates:

- **Field Activities Directorate (AFAA/FD)** is also located in the NCR and manages installation-level audit work at 11 area audit offices and 44 teams located on major Air Force installations. Office supervision is exercised through two regional offices located at Langley AFB (Eastern) and Scott AFB (Western).

- **Financial and Support Audits Directorate (AFAA/FS)** is located at March ARB and directs audits related to financial management, air and space operations, personnel, communications, engineering and environment, support services, health care, and intelligence.

- **Materiel and Systems Audits Directorate (AFAA/MS)** is located at Wright-Patterson AFB and directs audits related to contracting, logistics, research and development, information systems, security assistance, and the Air Force Working Capital Fund. AFAA/MS also manages the Materiel Audit Region located at Wright-Patterson AFB with area audit offices at 10 AFMC installations.



Defense Finance & Accounting Service Denver Center



Mr S.E. Turner

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Director

DFAS-DE/D

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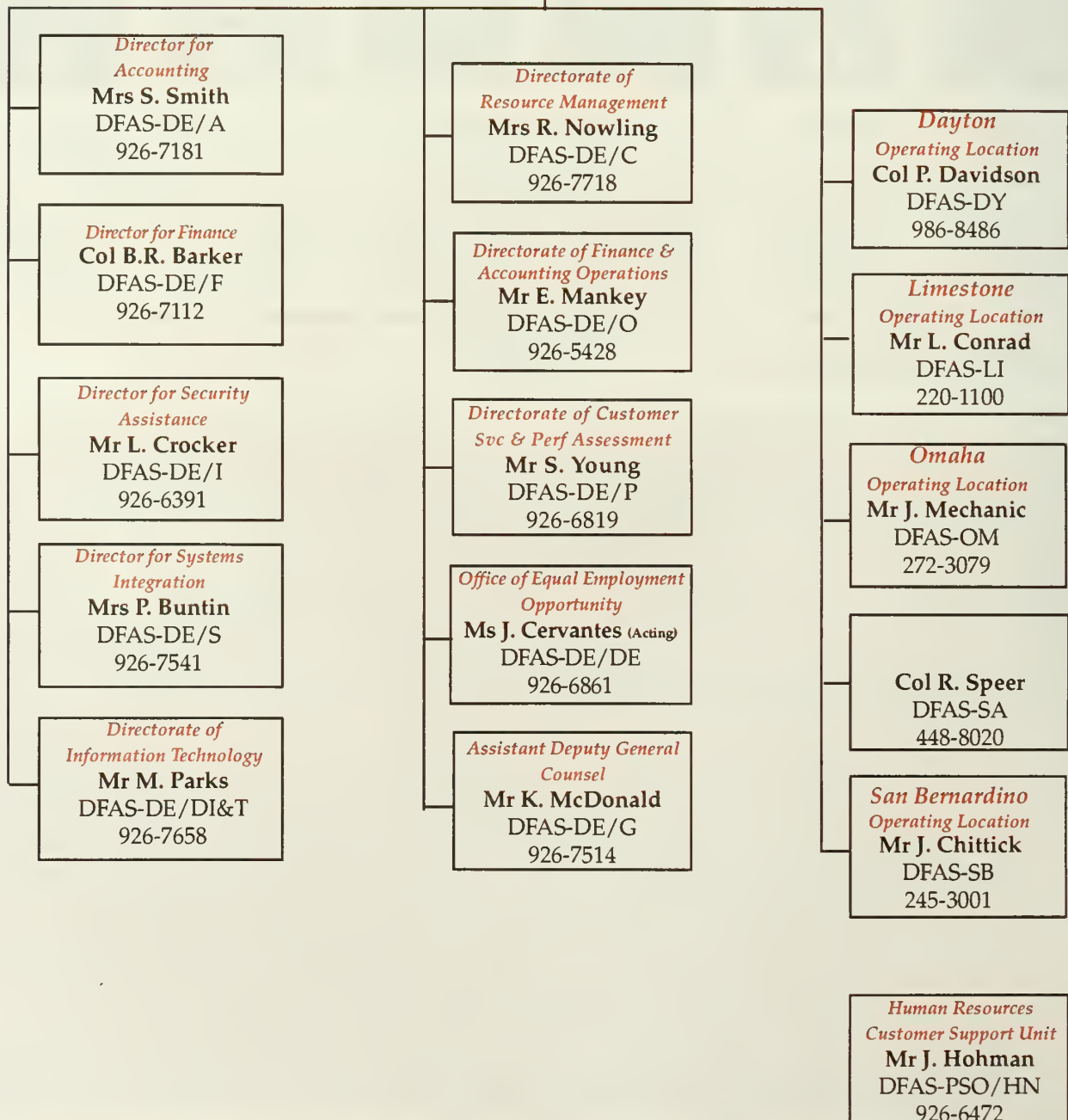
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Standard Systems Group

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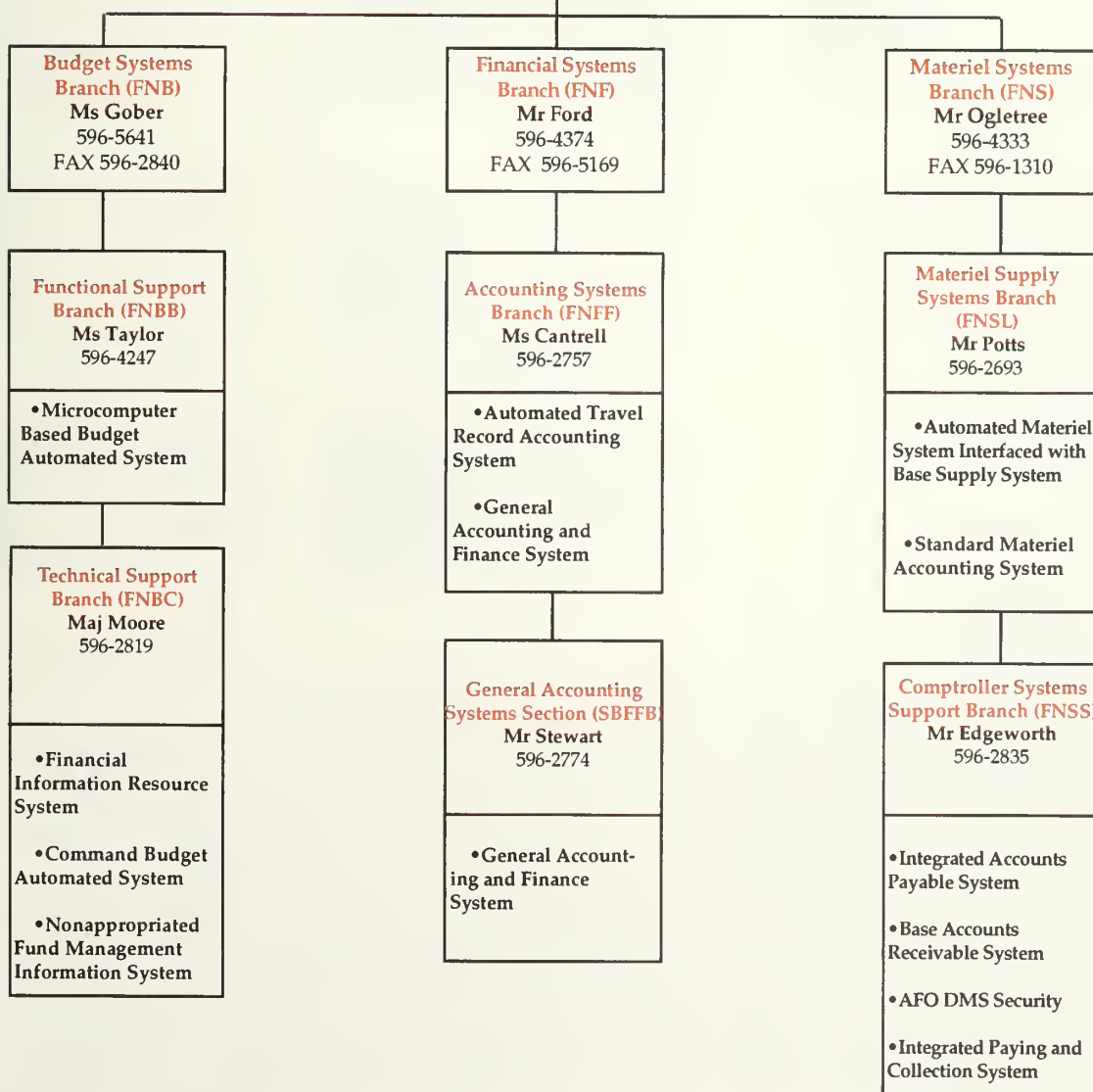
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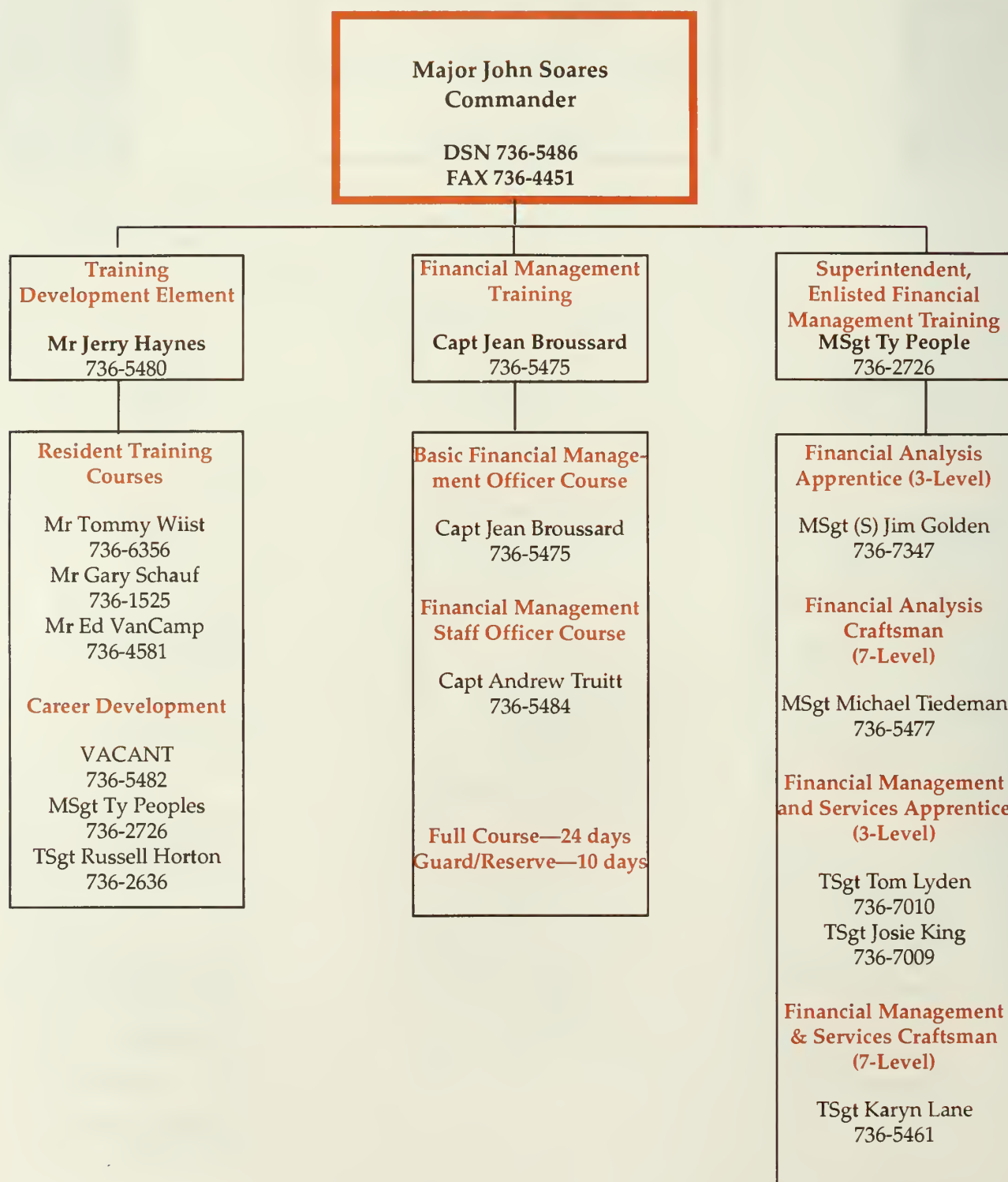


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Comptroller Training Flight



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As the Professional Military Comptroller School (PMCS) celebrates its thirtieth anniversary, it is interesting to look back at its roots. PMCS has taken advantage of quantum leaps in technology; it has introduced dynamic changes in topics; it has kept pace with relevant challenges in contemporary comptrollership. Yet, despite these challenges, the basic direction and mission have remained substantially constant: to educate Department of Defense (DoD) comptrollers as generalists in a changing resource environment. It is this audience that PMCS has served for the past thirty years. Since August 1968, when the first class was convened, the school has graduated over 7,000 students from its regular course. Another 700 National Guard and Reserve Force students have graduated from the two-week Reserve Course that was begun in 1983. PMCS is proud to claim at least nine general officers and numerous Senior Executive Service civilians amongst its alumni. Graduates of the course have come from the Army, Navy, Marine Corps, Coast Guard, and Air Force as well as other organizations—Defense Finance and Accounting Service, Defense Logistics Agency, Defense Contract Audit Agency, DoD Inspector General, and the National Security Agency.

In early 1966, the Assistant Secretary of the Air Force for Financial Management commissioned a study of financial management education in the DoD. Representatives of the Army and Navy were included in the task force that conducted the study. The results of the study were presented in March 1967, and concluded that there was a need within the DoD for a standardized course focusing on financial management at the DoD level. The original course design centered on the organizations, functions, operating concepts, personnel practices, and basic philosophies of comptrollership. In May of that year, Headquarters USAF established the Professional Military Comptrollership Directorate with a charter to create a school of such high quality that people would compete to attend. Additionally, the Directorate emphasized education over training, and gave command Comptrollers a voice in the student selection process.

Through three decades PMCS has been able to improve accountability and fiscal readiness of DoD personnel by providing world class financial management education. As a key DoD financial management school, PMCS has, and will continue to help financial managers broaden their professional horizons and enhance their individual capacities to serve effectively as comptrollers.

Happy Birthday PMCS!



NOTES FROM THE

Comptroller Officer Assignments Section

By Capt Timothy Little, DSN 487-5031
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In order to support the new Air Force Assignment System coming on-line this winter, AFPC has added a new 65 officer's position. Please join me in welcoming Captain Ed Leszynski to the AFPC team. Ed brings with him a wealth of FM experience having served in both operational and acquisition positions. His previous assignment was as the Chief, Spacelift Range Financial Management Division, Space and Missile Center, Los Angeles AFB CA. Prior to Los Angeles, he held various FM positions at Wright-Patterson AFB OH; Irklion AB GR; and Kadena AB JA. Concerning another AFPC personnel change, Captain Will Lorey has been selected to be the Chief, Contracting Officer Assignments. Will has been a life saver to me this past year working numerous FM issues, and I wish him continued success in his new position.

I just finished hosting our 1999 Comptroller Commander Board, 23-24 July. The goal of this screening board was to select the best qualified officers for the Comptroller Commander Roster for 1999. The board consisted of 10 senior FM officers with Major General Stringer, SAF/FMB, being the board president. General Stringer ran the board similar to a promotion board. Every board member reviewed and scored each record. The board scored the records against the following scale:

Scoring Scale

Definitely a commander now	10
Probably a commander now	9 - 9.5
Maybe a commander now	8 - 8.5
Probably not a commander now	7 - 7.5
Definitely not a commander now	6 - 6.5

Items such as demonstrated leadership, leadership potential, performance, experience, education, professional military education, and timing were the key areas the board considered when deriving the score of a record. Competition

among the eligible officers for the limited number of projected commander vacancies (27-30) was very keen. The board nominated 65 officers, which approximates a 2:1 ratio (candidates to projected vacancies). This ratio should give candidates a reasonable opportunity to be selected for a command assignment during CY99. Officers who were not selected by this board may be considered by future command boards if they remain eligible. The results were released the end of August 98.

Advertisement of all the CY99 Comptroller Commander vacancies will be done via the electronic bulletin board, 3 Oct - 5 Nov 98. After the ads close the list of volunteers will be sent to the hiring authorities (Wing Commanders). The hiring authority will submit their bid, 3-5 names, from either the list of volunteers or any officer on the candidate list to the MAJCOM FM. The MAJCOM FMs will then deconflict and submit to AFPC. My goal is to have the final matches made by 15 December. This gives the officer plenty of notification of their command assignment.

Later this month, will be my one year anniversary in this job. AFPC is truly an exciting assignment. I put 290 FM professional officers on assignment, conducted numerous Spread-the-Word briefings, and answered countless telephone calls and emails this year. I've talked with Grandmothers to ex-spouses. One thing is for sure, there is never a dull day around here! The year ahead will continue to be challenging as we transition to the new Air Force Assignment System. Ed and I look forward to serving as your assignment officers and our goal is to provide you with the best possible service while working your assignments.



NOTES FROM THE

Chief for Enlisted Matters

by CMSgt Lorraine A. Tanner, DSN 224-5437



After reading an Air Force News Service release about an enlisted financial manager convicted of attempted larceny, conspiracy, violation of a lawful general regulation, and violation of Article 134 of the UCMJ, I felt a need to write about integrity, internal control, and teamwork. As you know integrity first is one of our core values. Core values are the minimum standards an enlisted Air Force member must live by. Integrity first means finding the right way, not the easy way. According to CMSAF Eric Benken, integrity is: *Being honest with others as well as with yourself, and doing what's right at all times. Service members possessing integrity will always do what's right, regardless of the circumstances, even when no one is looking. They will make no compromise in being honest in small things as well as great ones.* But as with the convicted larcenist, we know at least one of us did not possess such integrity.

One way to help us find these traitors in our midst is through internal controls. Internal controls help ensure everyone complies with financial rules and regulations. Most commands have established internal control checklists. I ask each of you to find yours and understand the contents and practices of the established internal controls for financial management. Be the one who does the right thing for yourself and the United States Financial Management Team.

And we are a team. A good, strong team. There is no job in financial management that is totally autonomous. I count on every person in this community to help me do my job. Without you, I cannot successfully make decisions and changes for the enlisted financial management career field. Just as important, it takes more than one person to make a payment or oversee a program. We need to ensure every task or step is taken seriously and meets the "common sense" rule of right and wrong. If we suspect foul play, we must stop it immediately. We can do this through effective oversight, supervision, and teamwork.

Yes, I am mad that one person could hurt the reputation of so many great financial managers. We can't allow this to happen in our Air Force. We should all take this personally and strive to ensure that the integrity of our career field stays in tact and our people proudly service this fine country and the freedoms that it offers our families, our friends, and ourselves. Get a hold of those checklists, teach everyone around

you about internal controls, financial laws, and regulations. If one person can make a difference in a negative way, imagine what a team of thousands of financial managers can do in a good way through integrity, internal controls, and teamwork!

FY 98 Financial Management Senior NCO Focal Points

ACC	CMS Edward Lawson	574-4848
AETC	CMS Nick Stradley	487-4882
AFMC	CMS David Babcock	787-6783
AFRC	Ms Patricia Tomlin	497-1468
AFSOC	SMS Wayne Balthazrr	579-2812
AFSPC	CMS Dan Walsh	692-3676
AMC	CMS Larry Gonzales	576-8479
PACAF	CMS Diane Stewart CMS Ricky Altman	315-449-1603 315-449-5243
USAFE	CMS Shauna Lach	314-480-6291
AFPC	MSgt John Gauld	487-4115
AIA	CMS Rick Fitzgibbon	969-2866
Chief's Group	MSgt Rob White	487-6611
NGB	SMS Joan Willcocks	278-8861
Enlisted Trng	SMS Mike Sizemore	224-5399
USAF A	MSgt Rich St Pierre	333-3160
11WG	CMS Claire Godbout	295-6624
DFAS-DE	CMS Deb Mallion	926-7487



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SAF/FME	SMS R.P. Dunn	225-9134
SAF/FMB	Lt Col R. Herpst	225-1875
SAF/FMC	Capt C. Shea	227-5312
SAF/FMP	Ms C.D. Burlock	227-2905
ACC	Maj S. Fillion	574-4854
AFAA	Lt Col D. Bielling	224-5626
AFCA	Capt K. Yunevich	576-5989
AIA	CMS R. Fitzgibbon	969-2866
AFMC	Capt D. Cooper	787-2443
AFSPC	Capt J.M. Kleinschmidt	692-3792
AMC	Maj (S) J.D. Galloway	576-3337
AETC	Maj D. Watson	487-2161
PACAF	Capt K.J. Miller	315-449-6931
USAFE	Maj C. Fiquett	314-480-6437
11WG	Maj D. Scott	227-2991

SECRETARY The Honorable F

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Assistant Secretary
Principal Deputy
Military Assistant
Exec for Enlisted Matters

Deputy Assistant Secretary, Budget (SAF/FMB)

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AMC	FAX 576-8594
PACAF	FAX 315-449-9502
USAFE	FAX 314-480-7582
USAF/REC (Pentagon)	FAX 225-9831
AFRC (Robins)	FAX 497-1400

Financial Management/ Comptroller

Col H.E. Runnels	574-4854
Col J.R. Adams	487-2161
Brig Gen D.R. Samic	787-6781
Mr W.S. Rone	579-2292
Col C.A. Deese	692-3791
Brig Gen C.G. Bridges	576-3337
Col J.A. Kumer	315-449-9850
Col F.R. Paykes	314-480-6437
Col N.J. Lynde	227-1060
Col M. Goble	497-1376

Financial Analysis

Col A.K. Flowers	574-4656
Col D.W. Henney	487-5100
Lt Col J. Speake	787-6353
Lt Col G. Minor	579-2292
Lt Col V.S. Kelly	692-3335
Col M.J. Miller	576-2147
Col S.A. Gregory	315-449-9852
Col (S) R.B. Cahoon	314-480-6859
Ms J. Soares	223-2676
Mr W.H. Colson, Jr.	497-1390

FOAs/DRUs

AFAA	FAX 224-3126
AFCA	FAX 576-3019
AFCEE	FAX 240-1194
AFNEWS	FAX 945-9904
AFOSI	FAX 297-5435
AFOTEC	FAX 246-5968
AFPC	FAX 487-3011
AFSVA	FAX 487-7033
AIA	FAX 969-3921
ANG	FAX 327-3678
USAF	FAX 333-2308
11WG	FAX 224-9373

Mr B.E. Oswald	224-5922
Mr P. Jones	576-5989
Mr J.W. Epply III	240-2319
Mr W.T. Slick	945-6244
Lt Col F.W. Freeman	297-5435
Lt Col C. Shuck	246-5633
Maj L. Wortman	487-6357
Col S.J. Nugent	487-7500
Col J.A. Thompson	969-2866
Col D. Taylor	327-2379
Lt Col Gil Morgan	333-2772
Mr K. Payne, Actg	225-6624

(See Page 13)	
Ms C.E. Shildt	576-6225
Dr L. Lueb	240-3530
SMSgt M. Wiljakainen	945-6244
Capt D. Bishop	297-7280
Ms E.L. Sanchez	246-5623
Ms N. Goodlet	487-6357
Mr A.J. Sauter (Budget)	487-7499
Lt Col J. Moore (Budget)	969-2181
Mr J. Chapman (Cost)	969-3097
Lt Col W. Windsor	278-8010
Maj D.D. Dillon	333-2770
Mr K. Payne	226-0291

THE AIR FORCE

Written Peters, Acting

ry of the Air Force,
ment and Comptroller
F/FM)

on R. F. Hale 223-6457
r J.R. Speer 227-4464
t Col D. Gerhart 227-1974
MS L.A. Tanner 224-5437

AX 223-1996



Management Systems Deputy (SAF/FMM)

Mr A.E. Fitzgerald
227-7832

Air Force Accounting and Finance Office

Col M. M. Beatty
926-5854
FAX 926-5866

Deputy Assistant Secretary, Cost and Economics (SAF/FMC)

Dep Asst Secy Mr J.T. Kammerer 227-5311
Assoc Dep Col A.J. Sherbo 227-5311
FAX (703)693-6642

Deputy Assistant Secretary, Financial Operations (SAF/FMP)

Dep Asst Secy Mr J.J. Nethery 227-2905
Dep for Fin Ops Mr V. Schlunz 227-3972
FAX 224-5958

Financial Services

Lt Col P.B. Larson 574-4871
Lt Col P.W. Flanagan 487-2527
Mr T. Keithley 787-4939
Lt Col M.F. Hammerle 579-2811
Mr W.F. Bradley 692-3721
Col (S) R.B. Weathers 576-4648
Col (S) L.C. Williams 315-449-6241
VACANT 314-480-7260
Maj J.M. Ward, Jr. 227-1060
Ms J. Werner 497-1445

Plans

Capt C. Collins 574-2481
Lt Col K.E. Mitts 487-6871
Mr B. Josten 787-6903
Lt Col M.F. Hammerle 579-2811
Lt Col D.L. Bennett 692-3661
Col R.B. Weathers 576-4648
Maj B. Davey 315-449-0248
Maj B.D. Greenwald 314-480-6850
N/A
Mr M. Holmes 497-1421

AF Audit Agency Rep

Mr J.L. Salter 574-7234
Mr R.M. Cordes 487-6196
Mr S.A. Westhoff 787-5439
Mr C.E. Atkinson, Jr. 872-3148
Mr L.A. Roland 834-4271
Mr G.L. Chalcraft, Jr. 576-6875
Mr M.D. Marcussen 576-6875
Ms D. Jeffries 489-7513
N/A
Mr R.J. Misamore 468-2806

Mr J.F. McKeon 576-5096
Ms D. Durnell (HSC) 240-5717
SMSgt M. Wiljakainen 945-6244
Ms D. Dolan 297-7274
N/A
Capt A.F. Armour 487-6357
Mr J. Chapman 969-2348

Mr J. Kowalczyk 945-6245
Mr J. Chapman 969-2348

Col C. Warren 278-8017
Mr T.W. Anderson 333-3160
Mr J. W. Coleman 297-5755

N/A
VACANT

Mr G.L. Chalcraft, Jr. 576-6875
Ms D. Gilmore 945-8614
Ms D. Gilmore 945-8614
Mr P.M. Sondel 858-3520
Mr J.J. Pastor 682-6915
Mr G.E. Gaut 487-6778
Mr G.E. Gaut 487-6778
Mr A. V. Evans 969-2811

Mr P.M. Sondel 858-5391
Mr L.A. Roland 834-4271
Mr P.M. Sondel 858-5391



Key Comptroller Personnel



AIR COMBAT COMMAND

AOR, 4404 CW(P)
Barksdale AFB LA
Beale AFB CA
Cannon AFB NM
Davis-Monthan AFB AZ
Dyess AFB TX
Ellsworth AFB SD
Holloman AFB NM
Howard AFB CZ
Keflavik IC
Lajes Fld PO
Langley AFB VA
Minot AFB ND
Moody AFB GA
Mountain Home AFB ID
Nellis AFB NV
Offutt AFB NE
Seymour Johnson AFB NC
Shaw AFB SC
Whiteman AFB MO
8AF Barksdale AFB LA
9AF Shaw AFB SC
12AF Davis Monthan AFB AZ

Financial Management/ Comptroller

Maj J. Moul 318-434-7305
Lt Col B. Gilchrest 781-3237
Maj G. Perkins 368-2225
Maj D. Holmgren 681-2732
Lt Col D. Planck 228-5801
Maj M. Brown 461-3150
Maj J. Long 675-1499
Lt Col A. Peaden 867-5107
Maj A. Lopez 313-284-5852
Capt J. Bostwick 450-4560
Maj T. Ross 535-4212
Lt Col K. Bell 574-2273
Lt Col C. Wheeler 453-3059
Maj T. Smart 460-3626
Lt Col C. Wolosz 728-2275
Lt Col P. Perry 682-2593
Lt Col T. Frankenfield 271-2022
Maj V. Simmons 488-6426
Lt Col S. Tye 965-1548
Lt Col Sims 975-5441
Ms B. Ellis 781-3564
Maj W. Mack 965-2810
Ms R. Dunn 228-6405

FAX

FAX 318-431-3453
FAX 781-4423
FAX 368-2222
FAX 681-4352
FAX 228-4998
FAX 461-4053
FAX 675-1542
FAX 867-7272
FAX 313-284-5509
FAX 011-354-425-4151
FAX 535-5210
FAX 574-5368
FAX 453-4316
FAX 460-3440
FAX 728-4460
FAX 682-7318
FAX 271-6327
FAX 488-6375
FAX 965-1662
FAX 975-5392
FAX 781-2888
FAX 965-2809
FAX 228-2070



AIR EDUCATION AND TRAINING COMMAND

Air University AL
Altus AFB OK
Columbus AFB MS
Goodfellow AFB TX
Keesler AFB MS
Lackland AFB TX
Laughlin AFB TX
Little Rock AFB AR
Luke AFB AZ
Maxwell AFB AL
Randolph AFB TX
Sheppard AFB TX
Tyndall AFB FL
Vance AFB OK

Col M. Holdcraft 493-7535
Maj T.C. Carter 866-6413
Maj J. Sisson 742-2666
Maj T. Baugh 477-3775
Lt Col P. McDaniel 597-3525
Lt Col D.D. Davis 473-3687
Maj D. Newsome 732-5204
Maj P.A. Rose 731-6787
Maj J. Young 896-7007
Lt Col W.J. Paulk 493-3258
Lt Col C. Domangue 487-4219
Lt Col R.J. Sanders 736-4918
Maj J.F. Limon 523-3265
Capt P. Sinopol 448-7190

FAX 493-6899
FAX 866-6966
FAX 742-2680
FAX 477-3772
FAX 597-7134
FAX 473-4783
FAX 732-5377
FAX 731-7857
FAX 896-7446
FAX 493-7330
FAX 487-2898
FAX 736-7335
FAX 523-2997
FAX 940-6202

By Major Commands & Bases

Financial Analysis

Financial Services

AF Audit Agency Rep

AIR COMBAT COMMAND

Capt L. Schroeder 318-434-7305
 Mr L. Babin 781-4674
 Capt E. Brown 368-2229
 Capt P. Hickey 681-4572
 1Lt J. Mock 228-4619
 Ms M. Ray 461-2024
 Capt T. Whitehill 675-1485
 Mr S.A. Groth 867-3785
 Capt S. Whited 313-284-4159
 Ms H. Sveins 450-7491
 Capt R. Hernandez 535-6237
 Maj H. Brennan 574-2161
 Mr A. Elliot 453-4297
 Maj A. Pontaoe 460-3397
 Ms J. Boss 728-2162
 Capt M. Snow 682-9836
 Ms B. Lillard 271-2391
 1Lt S. Carrell 488-6424
 Capt J. Smith 965-1552
 Ms L. Holloway 975-7195

 Capt R. White 965-2806

Lt D. Pierce 318-434-7305
 Lt M. Neal 781-4674
 Capt S. Paik 368-2015
 Capt Y. McCree 681-2498
 SMSgt T. Grono 228-4964
 Capt M. Gallant 461-2020
 1Lt J. Qui nn 675-1553
 Capt Baker 867-5547
 2Lt W. Hunter 313-284-5041
 MSgt R.G. Finch 450-2438
 1Lt J. Solares 535-5174
 Capt T. Watkins 574-3671
 2Lt R. Sayles 453-3048
 2Lt I. Walker 460-2762
 2Lt A. Lind 728-2223
 2Lt R. Steggerda 682-2210
 Capt C. DeJesus 271-9870
 2Lt N. June 488-6208
 Capt M. Schneider 965-1541
 1Lt T. Thompson 975-5389

 MSgt D. Edwards 965-2794

Mr D. A. Frankenstein 574-7021
 Mr M.J. Altman 781-5249
 Mr L.A. Roland 834-4271
 Mr R.M. Cordes 487-6196
 Mr J.T. Pastor 682-691
 Mr R.M. Cordes 487-6196
 Mr K.J. Iverson 271-3233
 Mr J.T. Pastor 867-3762
 Mr D.A. Frankenstein 574-7021
 Mr D.A. Frankenstein 574-7021
 Mr D.A. Frankenstein 574-7021
 Mr K.J. Iverson 271-3223
 Mr D.A. Frankenstein 574-7021
 Mr W. D'Elia 984-5849
 Mr J.T. Pastor 682-6915
 Mr K.J. Iverson 271-3223
 Mr D.A. Frankenstein 574-7021
 Mr D.A. Frankenstein 574-7021
 Mr K.J. Iverson 271-3223

AIR EDUCATION AND TRAINING COMMAND

Ms C.W. Wright 493-5781
 Ms W.J. Howard 866-6233
 Ms G.K. Lee 742-2678
 Ms N. Royall 477-5154
 1Lt T.R. George 597-7077
 Mr D. Ramsey 473-2595
 Ms V. Anderson 732-5271
 2Lt M.J. Jones 731-6308
 Ms D.M. Rowe 896-7009
 Mr R.E. Jackland 493-4063
 Mr B. Dycus 487-2738
 Capt R.C. Russell 736-4910
 Capt L.B. Graham 523-2802
 Mr D.E. Gould 448-7188

.....
 Capt E. Bauer 866-7301
 1Lt R.F. Haas 742-2672
 Capt M. Mergenthal 477-5044
 2Lt A.J. Bullock 597-3995
 1Lt R. Paleo 473-2831
 CMSgt W.C. Weld 732-5203
 Capt W. Webster 731-6711
 1Lt J. Gardner 896-6035
 1Lt M. Schreiber 493-5432
 2Lt Cullen 487-6944
 2Lt W. Miller 736-4863
 2Lt R.W. Patterson 523-2300
 MSgt S. Eldridge 448-7191

Mr M.J. Altman 781-5249
 Mr R.M. Cordes 487-6196

 Mr M. J. Altman 487-6196
 Mr M.J. Altman 7815249

 Mr K.M. Fuglestad 896-7041

 Mr. M. J. Altman 781-5249

 Mr A.C. Giancola 576-5606
 Mr C.E. Atkinson, Jr. 872-3148
 Mr A.C. Giancola 576-5606



Key Comptroller Personnel



Financial Management/ Comptroller

FAX

AIR FORCE MATERIEL COMMAND

AEDC, Arnold AFB TN	LTC S.M. Passarello 340-5530	FAX 340-4236
AFDTC, Eglin AFB FL	Col M.J. Ball 872-3013	FAX 872-3146
AFFTC, Edwards AFB CA	Mr R. Smith 527-3710	FAX 527-3717
AMARC, Davis-Monthan AFB AZ	Ms J. Askenasy 228-8096	FAX 228-8223
ASC, Wright-Patterson AFB OH	Ms D.J. Back 785-5917	FAX 986-7190
ESC, Hanscom AFB MA	Col P. Gavornik 478-5161	FAX 478-4140
HSC, Brooks AFB TX	Col L. Sweeney 240-2802	FAX 240-2312
OC-ALC, Tinker AFB OK	Mr R. Young 339-5647	FAX 336-3622
OO-ALC, Hill AFB UT	Mr G.L. Hathenbruck 777-5076	FAX 775-2157
SA-ALC, Kelly AFB TX	Mr D.L. Cazel 945-7234	FAX 945-4911
SM-ALC, McClellan AFB CA	Ms K. Gaskins 633-6410	FAX 633-3700
SMC, Los Angeles AFB CA	Col R.E. Smoker 833-0188	FAX 833-3790
WR-ALC, Robins AFB GA	Mr J.B. Culpepper 468-2032	FAX 468-9894
88 CPTS, Wright-Patterson AFB OH	Lt Col R. Nocera 787-2516	FAX 986-2021
CASC, Battle Creek MI	Mr M. Goy 932-5672	FAX 932-7186
AFRL, Wright-Patterson AFB OH	Mr R. Runkel 787-4267	FAX 986-2138

* Denotes Cost Personnel

By Major Commands & Bases

Budget & *Cost

Financial Services

AF Audit Agency Rep

AIR FORCE MATERIEL COMMAND

Ms P. Gray 340-5081	MSgt G. Thomas 340-4356	Mr C.E. Atkinson, Jr 872-3148
* Mr R.L. Semple 340-5079		
Mr J.R. Corbitt 872-3013	Ms K. Williams 872-5398	Mr C.E. Atkinson, Jr 872-3148
* Mr J.R. Corbitt 872-3013		
Mr. D. Sullivan 527-2920	Ms P. Stauning 527-4416 Ext 3450	Mr L. Highsmith 527-2030
* Ms V. Yashida 527-9596		
Mr D. Foster 228-8117	Mr B. Spears 228-8433	Mr J.T. Pastor 682-6915
* Ms L. Offerle 228-8338		
Mr D. Taylor 785-2770	Mr D. Koors 787-3816	Mr J.T. Bednar 785-6214
* Ms K. Ruffner 785-6483		
Lt Col D.R. Hansen 478-5173	Ms E. Geoffroy 478-3060	Ms C. Bromley 478-5214
* Col R. Phillips 478-2677		
Ms J. Collins 240-2339	Ms D. Durnell 240-5717	Ms D.L. Gilmore 945-8614
* Ms R. Reyes 240-3261		
Ms S. Weaver 336-3336	Mr L. Eagleston 339-2155	Mr D. Patrick 339-2835
* Mr W. Cogburn 336-7375		
Mr L. Schreiner 777-2163	Capt T. Dewing 777-7788	Mr G.L. Carlson 777-6272
* Mr R. Streeper 777-5042		
Mr E. Noack 945-1230	Mr J. LaHue 945-4409	Ms D.L. Gilmore 945-8614
* Mr J. LaHue 945-4409		
Mr M. Anderson 633-6125	Ms C. Ward 633-0872	Ms E.B. Storz 633-6431
* Mr W. Zimmerman 633-0350		
Ms D. Baushke 833-1316	1Lt J. Hilden 833-6114	Ms J.M. Griffin 833-0414
* Mr T. Finefield 833-1073		
Ms B. Abney 468-5644	Mr J. Smith 468-2395	Mr R.J. Misamore 468-2806
* Mc C.R. Kennedy 468-2946		
Mr D. Balster 787-7387	Mr D.W. Koors 787-3816	Mr J.T. Bednar 785-6214
* Mrs C. Morningstar 787-7083		
Ms S. Williams 932-5723	N/A	Mr J.T. Bednar 785-6214
Maj M. Garner 787-3763	Mr G. Wells 787-3848	Ms B. Gable 787-3998

Key Comptroller Personnel



AIR FORCE SPACE COMMAND

Financial Management/ Comptroller

FAX

Cavalier AS
Clear AFS AK
Schriever AFB CO
F.E. Warren AFB WY
Malmstrom AFB MT
Minot AFB ND
Onizuka AFB CA
Patrick AFB FL
Peterson AFB CO

Ms B. Hammer	330-3291
MSgt J. Knutson	317-585-6643
Capt D. Cappabianca	560-5102
Maj A. Hardin	481-3541
Lt Col J. Conroy	632-4176
Ms J. Kuntz	453-3379
.....	
Lt Col C.L. Cox	854-7218
Lt Col C.L. Thomas	834-4633

FAX
FAX 317-585-6357
FAX 560-2029
FAX 481-4834
FAX 632-2741
FAX 453-3367
FAX 561-3399
FAX 854-8042
FAX 834-7531



AIR MOBILITY COMMAND

Andrews AFB MD
Charleston AFB SC
Dover AFB DE
Fairchild AFB WA
Grand Forks AFB ND
MacDill AFB FL
McChord AFB WA
McConnell AFB KS
McGuire AFB NJ
Pope AFB NC
Scott AFB IL
Travis AFB CA

Maj J.F. Perry	858-5736
LtCol A.C. Thompson	673-3722
Lt Col J.A. Behring	445-4447
Maj M.E. Phelps	657-2418
Maj K.A. Meyer	362-4815
Lt Col C.B. Venable	968-5187
Lt Col J.C. Singasaas	984-2105
Lt Col R. Carver	743-3223
Lt Col C.F. Witter	440-6304
Lt Col N.D. Carter	424-4220
Lt Col J.D. Weidert	576-2665 Ext 201
Mat A.T. Kitt	837-2251

FAX	858-5757
FAX	673-3722
FAX	445-4451
FAX	657-5690
FAX	362-4860
FAX	968-7535
FAX	984-8354
FAX	743-3231
FAX	440-3595
FAX	424-2853
FAX	576-8439
FAX	837-3520

By Major Commands & Bases

Financial Analysis

Financial Services

AF Audit Agency Rep

AIR FORCE SPACE COMMAND

MSgt W. Lannaman 317-585-6443
 Ms L.A. Taliaferro 560-5103
 1Lt M. Shannon 481-3981
 Capt M.T. Younkin 632-3579
 TSgt J. Stroud 453-3378
 Ms M. Galam 561-3398
 Mr P.D. Blucker 854-4231
 Ms P. Phillian 834-4358

MSgt R. Crooks 317-585-6443
 TSgt T.E. Miller 560-2010
 1Lt A. Schliesman 481-3811
 2Lt S. Scoggins 632-3193
 N/A
 TSgt G. Southern 561-3181
 1Lt E. Brown 854-7171
 2Lt D. Hunt 834-4404

Mr W. D'Elia 984-5849
 Mr L.A. Roland 834-4271
 Mr L.A. Roland 834-4271
 Mr W. D'Elia 984-5849
 Mr K.J. Iverson 271-3223
 Ms J.M. Griffin 833-0414
 Mr M.J. Altman 781-5249
 Mr L.A. Roland 834-4271

AIR MOBILITY COMMAND

1Lt R. Jacks, Jr. 858-5717
 1Lt J.M. Sawyer 673-3765
 Ms K.L. Adams 445-4463
 M. Julagay 657-3901
 K. Platter 362-3102
 Mr D.W. Harrington 968-4567
 Ms S.N. Colpitts 984-3853
 Ms M. Beckham 743-3231
 Capt M. Valdovinos 440-3595
 2Lt D.E. Jack 424-1321
 P. DiFatta 576-2665 Ext 206
 1Lt C.M. Robinson 837-1875

Capt W.D. LeFever 858-0123
 1Lt I.E. Brussow 673-3723
 1Lt N. Mendoza 445-4449
 2Lt A.L. Smith 657-4986
 2Lt L. Jones 362-4850
 Capt D.L. Mirro 968-4092
 Capt C.E. Crowner 984-5969
 2Lt O.D. Williams 743-4637
 1Lt W.J. Carter 440-6259
 1Lt B.L. Nieset 424-1300
 Capt E.A. Eidal 576-2665 Ext 208
 1Lt J.R. Culpepper 837-1994

Mr P.M. Sondel 858-5391
 Mr D.A. Frankenstein 574-7621
 Mr P.M. Sondel 858-5391
 Mr W. D'Elia 984-5849
 Mr K.J. Iverson 271-3223
 Mr W. D'Elia 984-5849
 Mr A.C. Giancola 576-5606
 Mr D.A. Frankenstein 574-7021
 Mr A.C. Giancola 576-5606
 Mr L.A. Roland 834-4271

Key Comptroller Personnel



PACIFIC AIR FORCES

Andersen AFB GU
Eielson AFB AK
Elmendorf AFB AK
Hickam AFB HI
Kadena AB JA
Kunsan AB KS
Misawa AB JA
Osan AB KS
Yokota AB JA

Financial Management/ Comptroller

Maj M.G. Wilson 366-7200
Maj C.D. Rhodes 317-377-4140
Lt Col R. McCleskey 317-552-2881
Lt Col S. Wardley-Niemi 315-449-1892
Lt Col O.Y. Mullins 634-3111
Maj E. Johnson 782-4401
Lt Col T.R. Lies 226-3291
Maj R. Valentine 784-5821
Lt Col E. Dacus 225-8104

FAX

FAX 366-6798
FAX 317-377-3038
FAX 317-552-5903
FAX 315-449-2934
FAX 634-3046
FAX 782-5761
FAX 226-3940
FAX 784-5150
FAX 225-2703



UNITED STATES AIR FORCES IN EUROPE

Aviano AB IT
Incirlik AB TU
Lakenheath RAF UK
Mildenhall RAF UK
Ramstein AB GE
Spangdahlem AB GE

Maj V.A. Grogean 632-7319
Lt Col K.P. Grosselin, Jr. 676-6607
Lt Col P.G. Hough 226-4709
Lt Col P.M. Coley 238-2387
Lt Col E.R. Newcome 480-2336
Maj E. Gutzait 452-6127

FAX 632-7561
FAX 676-3648
FAX 226-3967
FAX 238-2333
FAX 480-9980
FAX 452-7079



AIR FORCE RESERVE COMMAND

NAS Ft Worth JRB Carswell Fld TX
Dobbins ARB GA
Gen Mitchell IAP ARS WI
Homestead ARS FL
Pittsburgh IAP ARS PA
Grissom ARB IN
March ARB CA
Minn-St Paul IAP ARS MN
NAS JRB New Orleans LA
Niagara Falls IAP ARS NY
Portland IAP OR
Selfridge ANGB MI
Westover ARB MA
Willow Grove ARS PA
Youngstown-Warren ARS OH

W. Lebo 739-7716
A. Allison 925-4588
D. Lafferty 950-5390
L. R. Dabe 791-7017
D. Sherman 277-8510
M. Ayers 928-2472
R. Perry 947-5239
M. Burgess 825-5310
M. Javins 678-3648
P. Cournyea 238-2298
T. Height 638-4700
P. Lavis 273-4161
J. Laudenslager 589-3455
M. Regan 991-1166
T. O'Neil 346-1216

FAX
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FAX

By Major Commands & Bases

Financial Analysis

Financial Services

AF Audit Agency Rep

PACIFIC AIR FORCES

Capt J.Z. Andin 366-6795
 Ms P. Cox 317-377-2359
 Capt J. Manley 317-552-3922
 Capt T. Matsuo 449-1888
 Capt D. Ruess 634-1926
 Lt C. Abate 782-5635
 Lt M.L. Mathieu 226-3408
 Capt J. Price 784-2904
 Capt J. Bell 225-7914

Capt M.J. Rooney 366-4932
 Capt W.L. McGraw 317-377-3274
 Capt P. Hickey 317-552-7364
 Capt J. Bielecki 449-6093
 Lt D. Taylor 634-1996
 Lt V. Sipple 782-5414
 Lt T.A. Tullie 226-3439
 Capt J. Cordero 784-6424
 Lt N. Harding 225-5200

Mr M.D. Marcusson 315-448-1551
 Mr S.L. Nebeker 317-552-4082
 Mr S.L. Nebeker 317-552-4082
 Mr A.K. Chapman 448-9991
 Mr W.J. Whitehead 634-1897
 Mr G.M. McNevin 782-4270
 Mr J.P. Kadle 225-8575
 Mr G.M. McNevin 784-4270
 Mr J.P. Kadle 225-8575

AIR FORCES IN EUROPE

Capt T. Gondeck 632-7572
 Capt R.J. DiAntonio 676-6105
 Capt D. Burrell 226-3158
 Capt D.R. Sheesley 238-3125
 Capt L. Shumate 480-5723
 Capt T. Dunster 452-6531

Capt W.S. Anderson 623-7458
 MSgt M. Chausse 676-3122
 Capt D.T. Clocksin 226-2450
 1Lt V. C. Garrett 238-5571
 Capt P.C. Templin 480-2141
 1Lt Z. May Woo 452-6257

Ms D.D. Jeffries 489-7513
 Ms D.D. Jeffries 489-7513
 Ms D.D. Jeffries 489-7513
 Ms D.D. Jeffries 489-7513
 Ms D.D. Jeffries 489-7513
 Ms D.D. Jeffries 489-7513

AIR FORCE RESERVE COMMAND

M. Roat 739-7716
 P. Swilley 925-3514
 D. Hink 950-5347
 C. Sable 791-7409
 R. Cherpak 277-8523
 F. Saunders 928-8454
 N. Castillo 947-5239
 P. Boettner 783-1401
 K. Risberg 678-3648
 R. Battaglia 238-2593
 B. LaForge 273-4161
 C.J. Hayward 589-3103
 M. Weaver 991-1545
 L. Cook 346-1103

S. Goetz 739-7448
 L. Horne 925-5255
 P. Danes 950-5350
 D. Stoddard 791-7870
 C. Withrow 277-8552
 J. Behny 928-3688
 B. Trammell 947-5260
 F. Voegel 825-5313
 R. Gaspard 678-3309
 R. Kozlowski 238-2293
 D. Warren 638-4705
 M. Vanlerberghe 273-5066
 J. Perry 589-3460
 C. Schneider 991-1178
 E. Talerico 346-1205

Mr R.M. Cordes 487-6196
 Mr R. J. Misamore 468-2806
 Mr A.C. Giancola 576-5606
 Mr M.J. Altman 781-5249
 Mr P.M. Sondel 858-5391
 Mr A.C. Giancola 576-5606
 Mr L.M. Highsmith 527-2070
 Mr K.J. Iverson 271-3223
 Mr M.J. Altman 781-5249
 Mr P.M. Sondel 858-5391
 Mr W. D'Elia 984-5849
 Mr J. T. Bednar 785-6214
 Mr M.J. Altman 781-5249
 Mr P.M. Sondel 858-5391
 Mr J.T. Bednar 785-6214



Key Comptroller Personnel

By Major Commands & Bases

AIR NATIONAL GUARD

Location	Financial Management/ Comptroller	DSN	Location	Financial Management/ Comptroller	DSN
Agana GM	Maj J. Montague	315-366-2196	Memphis TN	LTC S.E. Crain, Jr.	966-8205
Alpena MI	Maj M. Hulsey	741-3455	Meridian MS	LTC D.E. Jones	778-9205
Anchorage AK	LTC J.K. Reker	317-626-1345	Middletown PA	Maj K. Connelly	430-9387
Andrews AFB DC	LTC J.A. Ramsey	858-0693	Milwaukee WI	Maj D. Schultz	580-8116
Andrews AFB MD	Maj Santiago-Madera	278-8036	Moffett Field CA	LTC C. Briones	359-9124
Atlantic City NJ	Maj J.E. Murphy	455-6080	Montgomery AL	LTC J. Curtis	358-9266
Baltimore MD	Capt A.W. Murphy, Jr.	243-6220	Mpls-St Paul MN	LTC J.L. Morris	783-2555
Bangor ME	LTC J. Foster	698-7239	McConnell AFB KS	LTC D. Jackson, Jr.	743-7657
Battlecreek MI	Capt D.L. Kowalski	580-3222	McEntire ANGB SC	LTC P. O'Leary	583-8220
Birmingham AL	Maj O.J. Copenhaver	778-2331	McGuire AFB NJ	LTC K. McCormick	440-4125
Boise ID	Maj P. Morello	422-5550	Nashville TN	LTC B.B. McCoy	778-6551
Bradley ANGB CT	LTC P. Nicholson	636-8348	New Castle DE	Maj K. Eastburn	445-7462
Buckley ANGB CO	LTC M.P. Rowan	877-9684	New Orleans LA	LTC R. Iverson	457-8351
Burlington VT	LTC D. Bombard	220-5990	Niagara Falls NY	LTC K.N. Szczepanski	238-2439
Camp Murray WA	2Lt A. Maziar	323-8234	Oklahoma City OK	LTC J.H. Grassmann, Jr.	940-5223
Channel Islands CA	Maj M. Protack	893-7522	Otis ANGB MA	LTC M.A. Rigazio	557-4230
Charleston WV	Maj D.T. Buckalew	366-6149	Pease AFB NH	LTC W.K. Windsor	852-3369
Charlotte NC	LTC R.M. Stonestreet	583-9124	Peoria IL	Capt B. Herz	724-4241
Cheyenne WY	Maj R. Meyer	943-6305	Phoenix AZ	LTC Gregg Davies	853-9202
Chicago IL	Maj M. Schroder	930-5663	Pittsburgh PA	Capt G. Mangis	277-7605
Dallas TX	LTC L.C. McDonald	874-3242	Portland OR	LTC S. Justice	638-4972/4001
Des Moines IA	Maj J.G. Cade	939-8450	Quonset Point RI	LTC J.D. O'Grady	476-3261
Dobbins AFB GA	LTC J.R. Patterson	468-0342	Reno NV	Maj K. Patterson	830-4683
Duluth MN	Maj R. Overby	825-7215	Richmond VA	LTC L.M. Fuccella	864-6382
Eielson AFB AK	Maj M. Williams	317-377-3425	Rickenbacker ANGB OH	LTC M.E. Harold	950-3210
Ellington ANGB TX	LTC K.E. Sinkavich	954-2239	Salt Lake City UT	LTC D. Thomas	924-9123
Fairchild AFB WA	LTC J. Baltzell	657-7011	San Juan PR	2Lt V. DeJesus	860-9269
Fargo ND	LTC T. Thilmony	362-8310	Savannah GA	Maj R. Poppell	860-8281
Forbes Fld KS	Maj S. Rexer	720-4719	Savannah GA	Maj D. Henry	860-3312
Fort Smith AR	LTC B.V. Click	962-8277	Schenectady NY	Maj Ford	974-9470
Fresno CA	LTC J.E. Frank	949-9269	Selfridge ANGB MI	Capt W. Johnston	273-5471
Ft Wayne IN	LTC W.R. Heckman	786-1261	Sioux City IA	LTC S. Cook	939-7726
Great Falls MT	LTC B.A. Livingston	279-2250	Sioux Falls SD	LTC J. Majeres	939-7726
Gulfport MS	LTC J.B. Castleberry	363-8209	Springfield IL	Maj W.D. Corbetta	892-8223
Hickam AFB HI	LTC A.K. Shinsato	315-449-5925	Springfield OH	Maj F.L. Stahl	346-2281
Jackson MS	Maj M. Davis	731-9393	St Joseph MO	Capt C.R. Ball	956-3269
Jacksonville FL	Capt R.A. Burkett	641-7490	St Louis MO	Maj P. Brassel	693-6354
Kelly AFB TX	Capt C. Monroe	969-3226	Stewart ANGB NY	Maj C. Brocklehurst	636-2840
Kingsley Fld OR	LTC W. Eaton	830-6329	Suffolk County NY	Maj A.M. Woolly	456-7503
Kirtland AFB NM	Maj E. Delgado	246-6221	Syracuse NY	LTC R.F. Blansett	489-9492
Knoxville TN	LTC G.M. Wade	266-4232	Terre Haute IN	Capt B. Baugh	724-1206
Lincoln NE	Capt A. Simpson	946-1102	Toledo OH	Capt A.C. Whitehead	580-4041
Little Rock AFB AR	Maj S.L. Owens	731-3133	Tucson AZ	Maj M. Lueken	924-6177
Louisville KY	Capt D. Kendall	989-4409	Tulsa OK	Capt J. Woods	956-5260
Madison WI	LTC R. Wagner	724-8292	Volk Field WI	LTC T.A. Reis	946-3231
Mansfield OH	LTC T. Koehler	696-6121	Westfield MA	LTC R.J. Whittaker	636-9241
March AFB CA	Maj R.C. Pasterski	947-3857	Willow Grove PA	Maj T. Doyle	991-1353
Martinsburg WV	LTC D.L. Shewbridge	242-9245			

Unified Commands

USTRANSCOM

Director of Program Analysis
& Financial Management

General Charles T. Robertson, Jr., USAF

DSN 576-3205

Captain Michael T. Rader, USN

DSN 576-5099

USSTRATCOM

Comptroller

Admiral Richard W. Mies, USN

DSN 271-4111

Colonel Alvin L. Hicks, USAF

DSN 271-4227

USACOM

Director, Planning, Programming
& Assessment

Admiral Harold W. Gehman, Jr., USN

DSN 565-3200

Comptroller

Captain G.M. Jack, USN

DSN 836-7526

Ms Gloria Bownas

DSN 836-6639

USSOUTHCOM

Comptroller

General Charles E. Wilhelm, USMC

DSN 567-1004

Mr John S. Samson

DSN 567-1814

USPACOM

Comptroller

Admiral Joseph W. Prueher, USN

808-477-7805

Captain Jay B. Koehler, SC, USN

808-477-6680

USSPACECOM

Comptroller

General Howell M. Estes, III, USAF

DSN 692-3001

Colonel C.A. Deese, USAF

DSN 692-3791

USCENTCOM

Comptroller

General A.C. Zinni, USMC

DSN 968-6201

Colonel Sandra L.B. Frederick, USAF

DSN 968-6427

USSOCOM

Comptroller

General Peter J. Schoomaker, USA

DSN 968-5103

Ms Elaine S. Kingston

DSN 968-3921

USEUCOM

Comptroller

General Wesley K. Clark, USA

DSN 423-4113

Colonel C. Kreisel, USA

DSN 314-430-5119



NAFFA Listing

HQ ACC

HQ ACC/FMFN, Langley AFB VA 23665-2792
 HQ ACC/FMFN, Langley AFB VA 23665-2792
 2 BW/FMN, Barksdale AFB LA 71110-2074
 9 CPTS/FMA, Beale AFB CA 95903-1532
 27 CPTS/FMN, Cannon AFB NM 88103-5324
 355 WG/FMA, Davis-Monthan AFB AZ 85707-3014
 7 CPTS/FMA, Dyess AFB TX 79607-2010
 28 BW/FM, Ellsworth AFB SD 57706-4859
 49 FW/FMN, Holloman AFB NM 88330-8277
 24 CPTS/FMN, Howard AFB PN APO AA 34001-0454
 65 CPTF/FMA, Lajes AZ APO AE 09720-7710
 1 CPTS/NAFFA, Langley AFB VA 23665-2099
 5 CPTS/FMA, Minot AFB ND 58705-5047
 347 CPTS/FMN, Moody AFB GA 31699-1596
 366 CPTS/CC, Mt Home ID 83648-5260
 99 CPTS/FMN, Nellis AFB NV 89191-6522
 55 WG/FMN, Offutt AFB NE 68113-4036
 4 FW/FMW, Seymour-Johnson AFB NC 27531-2465
 20 CPTS/FMPN, Shaw AFB SC 29152-5028
 509 CPTS/FMA, Whiteman AFB MO 65305-5061

HQ AETC

HQ AETC/FMAM, Randolph AFB TX 78150-4315
 97 CPTF/FMA, Altus AFB OK 73523-5041
 14 CPTF/FMA, Columbus AFB MS 39701-1101
 17 CPTF/FMA, Goodfellow AFB TX 76908-4440
 81 CPTS/FMA, Keesler AFB MS 39534-2534
 82 CPTS/FMA, Keesler AFB MS 39534-2534
 37 CPTS/FM, Lackland AFB TX 78236-5763
 38 CPTS/FM, Lackland AFB TX 78236-5763
 47 CPTF/FMN, Laughlin AFB TX 78843-5150
 314 AW/FM, Little Rock AFB AR 72099-5020
 56 CPTS/FMA, Luke AFB AZ 85309-1512
 42 CPTS/FMA, Maxwell AFB AL 36112 6334
 12 CPTS/FMA, Randolph AFB TX 78150-4442
 82 CPTS/FMA, Sheppard AFB TX 76311-2933
 325 CPTS/CC, Tyndall AFB FL 32403-5535
 71 CPTF/FMN, Vance AFB OK 73705-5008

HQ AFMC

HQ AFMC/FMOC, Wright-Patterson OH 45433-5006
 AEDC/FMC, Arnold AFB TN 37389-3305
 HSC/FMA, Brooks AFB TX 78235-5342
 AFFTC/FMN, Edwards AFB CA 93524-1033
 AFDTC/FMH/SVFR, Eglin AFB FL 62542-6861
 ESC/FMF, Hanscom AFB MA 01731-2131
 OO-ALC/FMBAC, Hill AFB UT 84056-5820
 SA-ALC/FMXCC, Kelly AFB TX 78241-5635
 377 CPTS/FM, Kirtland AFB NM 87117-5559
 SMC/FMBR, Los Angeles AFB CA 90245-4687
 SM-ALC/FMFN, McClellan AFB CA 95652-1042
 WR-ALC/FMFA, Robins AFB GA 31098-1640
 OC-ALC/FMPS, Tinker AFB OK 73145-3056
 OC-ALC/FMPS, Tinker AFB OK 73145-3056
 88 ABW/FMC, Wright-Patterson AFB OH 45433-5066

HQ AFRC

AFRC/FMFA, Robins AFB GA 31098-1635
 AFRC/FMFA, Robins AFB GA 31098-1635
 94 AW/FMF, Dobbins ARB GA 30069-4823
 440 AW/FMF, Milwaukee WI 53207-6299
 434 ARW/FMF, Grissom ARB IN 46971-5000
 482 FW/FMF, Homestead ARB FL 33039-1299
 452 AMW/FMF, March ARB CA 92518-2259
 934 AW/FMF, Minn-St Paul MN 55450-2000
 914 AW/FMA, Niagara Falls NY 14304-5001

Ms Jody Walker 574-2835
 Maj Wally Erck, Jr 574-2835
 Ms Brenda Eason 781-3641
 Mr Roy Lawson 368-2223
 Ms Sandra Williams 681-2376
 Ms Alicia Solorio 228-5816
 Mr Richard Avila 461-3290
 Ms Gale Thompson 675-1554
 Mr Todd Sherman 867-5108
 Mr Jose Tam 284-5852
 Ms Marge Rectenbaugh 535-5191
 Mr Joel Cohen 574-5539
 Mr William Knight 453-3077
 Mr Trippe Shell 460-3352
 Mr Tim Pesicka 728-3488
 Ms Paula Reber 682-4101
 Ms Marilyn Ogorzaly 272-8033
 Ms Sarah Grant 488-6426
 Ms Sadie Razor 965-3331
 Ms Les Dorris 975-5455

Mr George Switzer 487-3259
 Ms Sharon Solheim 866-6972
 Mr Mike Fowlkes 742-2531
 Mr Don Shirley 477-5151
 Mr Dennis Villers 597-7078
 Ms Kay Albritton 597-7078
 Mr Ronald Armes 473-2595
 Mr Ibrar Shah 473-4784
 Ms Brenda Sagan 732-5019
 Ms Deborah Johnson 731-6089
 Mr Ed Mirasol 896-7399
 Mr Jason McVey 493-4060
 Ms Sonia Jones 487-5218
 Mr John Stringfellow 736-6830
 Ms Linda Arnold 523-8239
 Mr Roberto Sanchez 448-7189

Mr Steve Clarke 986-1137
 Capt Patricia Roland 340-4230
 Mr Ruben Chapa 240-3262
 Mr Monty Montoya 527-7847
 Ms Denise Wagner 872-3014
 Mr Phillip Cote 478-2305
 Mr Layne Glines 777-2333
 Mr Don Montgomery 945-7223
 Ms Rosalina Garcia 246-7300
 Capt Chris Cronce 833-5188
 Mr David Howard 633-3945
 Mr Dalton Horton 468-2619
 Ms Susan Craig 339-7371
 Ms Sue Harrington 339-7370
 Ms Beth McClure 787-7083
 ext 223

Mr Michael Land 497-1392
 Ms Sharlene Rhode 497-1382
 Mr Greg Shelby 925-4768
 Ms Diane Malmarowski 950-5305
 Mr Michael Blubaugh 928-3690
 Mr Bill Martin 791-6725
 Ms Julia Harrold 947-2834
 Mr Chuck Frans 783-1403
 Mr Bob Dahmer 238-6366

NAFFA Listing

911 AW/FMF, Pittsburgh PA 15108-4403
393 RQW/FM, Portland IAP OR 97218-2797
439 AW/FMF, Westover MA 01022-1770
910 AW/FMF, Youngstown ARS OH 44473-0910

HQ AFSOC

HQ AFSOC/FMA, Hurlburt Fld FL 32544-5273
16 CPTS/FMN, Hurlburt Fld FL 32544-5269

HQ AFSPC

HQ AFSPC/FMFF, Peterson AFB CO 80914-4010
50 SW/FM, Schriever AFB CO 80912-3004
90 CPTS/FM-NAF, F E Warren AFB WY 82005-2670
341 CPTS/FM, Malmstrom AFB MT 59402-6857
45 SW/FMAS, Patrick AFB FL 32925-3341
21 SW/FMA, Peterson AFB CO 80914-1571
30 CPTS/FM, Vandenberg AFB CA 93437-5260

HQ AMC

HQ AMC/FMPC, Scott AFB IL 62225-5311
89 CPTS/NAFFA, Andrews AFB MD 20762-7002
437 AW/FM/NAFFA, Charleston AFB SC 29404-3774
436 AW/FMN, Dover AFB DE 19902-5519
92 CPTS/FMA, Fairchild AFB WA 99011-9585
319 CPTS/FMA, Grand Forks AFB ND 58205-6217
62 CPTS/FMA, McChord AFB WA 98438-1109
22 ARW/FM, McConnell AFB KS 67221-3608
6 CPTS/FMN, MacDill AFB FL 33621-5000
305 CPTS/FM, McGuire AFB NJ 08641-5013
43 CPTS/NAFFA, Pope AFB NC 28308-2370
375 AW/FMA, Scott AFB IL 62225-5010
60 CPTS/FMA, Travis AFB CA 94535-2462

HQ PACAF

HQ PACAF/FMFX, Hickam AFB HI 96543-5425
36 CPTS/CC, Andersen AFB GQ APO AP 96542-4003
343 CPTF/FM, Eielson AFB AK 99702-1893
3 CPTS/CC, Elmendorf AFB AK 99506-2430
15 CPTS/CC, Hickam AFB HI 96853-5499
18 CPTS/FMN, Kadena AB JA APO AP 96368-5141
8 CPTF/CC, Kunsan AB KO APO AP 96264-2090
432 CPTF/CC, Misawa AB JA APO AP 96319-5009
51 CPTF/CC, Osan AB KO APO AP 96278-2067
374 CPTS/CC, Yokota AB JA APO AP 96328-5078

HQ USAFE

HQ USAFE/FMAMN, Ramstein AB GE APO AE 09094-0505
31 FW/FMA, Aviano AB IT APO AE 09601
31 FW/FMA, Aviano AB IT APO AE 09601
100 CPTS/FM, RAF Mildenhall UK APO AE 09459-0365
100 CPTS/FM, RAF Mildenhall UK APO AE 09459-0365
39 WG/FMN, Incirlik AB TU APO AE 09824-0155
425 ABS/FM, Izmir AB, TU APO AE 09321
48 CPTF/FMA, RAF Lakenheath UK APO AE 09464
86 CPTS/FMA, Ramstein AB GE APO AE 09094
52 FW/FMA, Spangdahlem AB GE APO AE 09126-3630

USAF A

USAF A/FMA, US Air Force Academy CO 80840-5035
USAF A/FMA, US Air Force Academy CO 80840-5035

11 WG

11 WG/FM, Bolling AFB DC 20332-0112

Mr Patrick Cain 277-8538
Mr Ted Height 638-4702
Mr George Jackson 589-2883
Mr Ralph Mulder 346-1143

Mr James McMullen 579-2802
Ms Deborah Daniels 579-4031

Mr George Sisson 692-3466
Mr Gerald Wikler 560-2245
Ms Leticia Capunitan 481-2773
Ms Myrtle Van Every 632-3570
Ms Fernell Wilson 854-4836
Mr Richard Dubose 834-6175
Ms Nancy Perry 276-9965

Mr Roger Kehler 576-8374
Mr Leon Nguyen 858-5060
Mr Ray Schultz 673-4906
Mr Larry Kanniard 445-4473
Mr Richard Meese 657-2240
Ms Pamela Madsen 362-4883
Mr Tony Wright 984-3424
Ms Pamela Porsch 743-5880
Mr Kenneth Smith 968-5502
Mr Armando Scerrata 440-6298
Ms Lori Tetla 486-1336
Ms Jane Kern 576-2665
Ms Rachel Gann 837-1815

Mr Jim Kennedy 315-449-0244
Mr Dennis Patch 315-366-4225
Mr Soledad Alcantara 317-377-3953
Mr George Horton 317-552-9172
VACANT 315-449-6690
Mr Ed Morrison 315-634-0818
MSgt Scott Deherrera 315-782-4789
Ms Leona "Lee" Brent 315-226-9240
Mr Darius Jamshidi 315-784-4364
Ms Velma Smith 315-225-6954

Maj Matt Ralph 314-480-6348
Ms Marinella Fontanelli 314-632-7572
Mr Dante Vertudez 314-632-7572
Ms Sharon Pedersen 314-238-2149
Ms Anne Warner 314-238-4874
Mr Chunk Denison 314-676-6680
Mr Teunis "TJ" Ackerboom 314-675-3690
Mr Ed Evans 314-226-5523
MSgt Ron Robertson 314-480-2134
Mr Peter Vogt 314-452-5981

Mr Keith Oda 333-3229
Ms Jean Peters 333-3229

Ms Lucy Lequang 754-7839

OPR: Mr Ken Lescarbeau, SAF/FMCEB, DSN 227-9414

Financial Management Career Program

PALACE Team Members

HQ AFPC/DPKCA
555 E. Street-West Suite 1
Randolph AFB TX 78150-4530

Program Director

FMCP Team Chief

Mr Ronald F. Stuewe: MS, System Management (Cost Analysis), AFIT; BS, Aviation Management, Auburn University. Functional Background: Program Analysis; Cost Analysis; Program Management.



Executive Agent

SAF/FMP

Mr Vaughn E. Schlunz: MS, Business Management, Troy State University; BS, California State University. Functional Background: Audit; Public Accounting.



*Secretary—Ms Jetta Rutherford
Stay-in-School—Mr Marco Morales*

TPS Panel Support

TPS and BI Administration

Mr Roger Dold: MA, Webster University, Management Science; BA, University of Denver, Economics. Functional Background: Accounting and Finance; Public Accounting.



Program Effectiveness Panel Support

Tuition Assistance

Mr Chad A. Gillies: BA, Accounting, Southern Utah University; Certified Government Financial Manager. Functional Background: Audit; Accounting and Finance.



PAQ Administrator

Intern Recruiting & Training

Ms Karen R. Johnson: AA, Liberal Arts, Montgomery College. Functional Background: Program Analysis; Budget; Cost Analysis.



Training and Development Panel Support

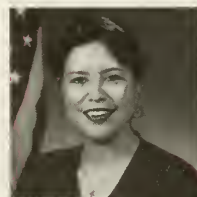
Training Courses

Mr Brian Sprague: MBA, Syracuse University; BS, California State University, Sacramento. Functional Background: Budget; Program Management.



Referral System Support (GS-501-505-510-511)

Ms Sandra Quilantan: BA, Business Administration, Our Lady of the Lake University. Functional Background: Audit.



Referral System Support (GS-301-343-560-1515)

VACANT

PEP & Position Panel Support

FMCP Team Personnelist

Ms Barbara A. Hayman: MA, Business, Webster University; BA, Sociology, GWU. Civilian Personnel Background: Position Classification; Employee Development; Staffing; Program Evaluation; Career Program Administration.



FMCP Team Contact Information

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E-Mail: fmcp@hq.afpc.af.mil

FMCP Homepage on World Wide Web
http://www.afpc.af.mil/civ_car/fmcp

Behavior Inventory (BI) Changes

A new Air Force Personnel Center (AFPC) Operating Instruction (OI) changed some of the guidelines published in the last issue. All career programs using the BI must adhere to the OI to ensure consistency in the program's overall administration.

Rather than a continuous process as stated in our previous article, future BI assessments will only be administered during designated annual cycles. This year's BI cycle started in August with the mail out of score sheets to the field. Score sheets are due back to AFPC 24 October 1998. To make the scores available for use in the December end-of-month update, the FMCP can process late or corrected submissions until 12 December 1998. The 1998 cycle is for GS-11/12 personnel with BIs prior to 1998, personnel promoted to GS-13 from the end of April 1997 and to the end of June 1998, and new GS-13/14 registrants as of 30 June 1998. People not registered by 30 June 1998 must wait until the next annual cycle.

The AFPC mailed score sheets, brief instructions, and the web site address to Mission Support Squadrons or Mission Support Groups. In turn, they distributed the material to the supervisors responsible for their discussion and completion of the BI. (The Air Force Audit Agency designated a POC for the distribution and control of Auditor BIs) Supervisors must return completed score sheets in a timely manner to the Mission Support Squadrons/Groups for return to AFPC.

Supervisors were advised to download the "A Guide to the Behavior Inventory" and this cycle's version of the BI questionnaire for viewing or printing from the WWW at "http://www.afpc.af.mil/civ_car/BI". The web site containing the guide and BI materials will only be available during the current cycle.

Because the BI is an important part of a registrant's Total Person Score, supervisors and management officials must take special note of the timelines to ensure prompt return of properly completed answer sheets. Registrants whose supervisors have failed to return a BI score sheet in a timely manner will be informed of the missing BI score sheet by post card. Management officials will also be given feedback regarding missing BI score sheets by email during the cycle and in November.

Unless facts and circumstances indicate a different course of action is more appropriate, BI score sheets not returned within a reasonable amount of time will be treated as declinations, and zero scores will remain in the TPS record until the next applicable BI cycle (two years in most cases).

Registrants wanting to know their BI eligibility status and score should access the FMCP homepage at http://www.afpc.af.mil/civ_car/fmcp from an official Air Force computer. From the homepage, select the line that reads "TPS - Take a look at your score". Enter

your social security account number (SSAN) and your Personal Identification Number (PIN). Do not use any dashes, slashes or spaces in the SSAN. Your initial PIN is your date of birth in a YYMMDD format. If you were born on 23 March 1948, your initial PIN would be 480323. Everyone must change their PIN during the initial log on. The new PIN can be any set of six characters and is case sensitive. Once signed on to this secured area of the web, a brief message will inform you of your BI cycle status and you can view your TPS and related information.

If you have any questions, contact Roger Dold, DSN 487-6177 or by email at doldr@hq.afpc.af.mil.

Air Force-Wide Competitive Development Programs

In July, MAJCOM-FOA-DRU/CVs and SAF/AF two-letter offices received a letter changing the civilian nomination process for the academic year 1999 (AY-99) AF-wide competitive development programs. The letter provides a specific number of nomination quotas for each MAJCOM and Air Staff office for Senior Service Schools, Intermediate Service Schools, selected Academic and Experiential programs, and GS-15 short-term executive development programs such as the Federal Executive Institute.

Earlier this year, FMCP registrants submitted a Career Enhancement Plan (CEP) approved by their supervisor. The FMCP normally forwards nomination packages to candidates wishing to compete for these prestigious courses. Our Training and Development Panel (T&D) would rate the FMCP nominations and, after approval by the Policy Council chair, forward our FM selectees to the Air Staff. At that level, the Executive Resources Board (ERB) would make the final selections from all nominees. This new process greatly reduces the role of functional career programs and T&D Panels.

MAJCOM-FOA-DRUs and SAF/AF two-letter offices will now determine the civilians to nomination for each category of long-term training from among all their functional areas. Conceivably, a MAJCOM could use their quotas to nominate zero or all financial management personnel. The ERB still makes the final selections from the nominations submitted by MAJCOMs and Air Staff offices rather than from career programs. Announcement of selectees is scheduled for December in conjunction with the military PME selections.

The change in AF-wide competitive process does not diminish the value of the recent CEP. The FMCP will still use that CEP to identify FY-99 training needs such as Management Development Courses, FMCP training courses, Education With Industry (EWI), and Industrial Development Education in Acquisition Programs (IDEA). If you have any questions, contact Brian Sprague, e-mail spragueb@hq.afpc.af.mil or voice mail at DSN 487-6177.



PROMOTIONS



Col Flowers



Col Gregory



Ms Edsall

Colonel Martha Beatty is Director, Air Force Accounting and Finance Office, DFAS-DE (No Photo Available).

Colonel Alfred K. Flowers is Chief, Budget Division, HQ ACC/FMA, Langley AFB VA.

Colonel Sandra A. Gregory is Chief, Financial Analysis Division, HQ PACAF, Hickam AFB HI.

Ms Donna L. Edsall, GS-15, is Associate Director, Special Projects & Financial Support Division, AFAA/FSS, March ARB CA.

Congratulations to Lieutenant Colonel Selectees

Aguilar, Delane A. Abang
Austin, Omer F.
Bailey, David M.
Brunskole, Nancy G.
Chavers, Susan C.
Daly, Bryan A.

Devaney, Robert E.
Grove, Yolanda L.
Hardin, Anthony L.
Lograsso, Maritza
Perry, Judy F.
Phelps, Michael E.

Reilly, Thomas P.
Stockman, William K.
Valentine, Ricky T.
Vereb, Thomas E.
Ward, Joseph M., Jr.

Air Force Audit Agency
Barahona, Harmodio L., GS-13;
Wright-Patterson AFB OH
Bennett, Lorelee B., GS-12;
Wright-Patterson AFB OH
Bowden, Cheryl A., GS-12; Dover
AFB DE
Guberman, Mark B., GS-12;
McGuire AFB NJ
Freeman, Laura, GS-12; Scott AFB
IL
Hawes, Jr., Alan F., GS-13;
Wright-Patterson AFB OH
Helton, Patricia J., GS-12;
Holloman AFB NM
Iverson, Kevin J., GS-14; Offutt
AFB NE

Jordan, Ray M., GS-13; Arlington
VA
Lambert, Kenneth W., GS-13;
March ARB CA
Lanphere, James A., GS-12;
Barksdale AFB LA
Landry, Kelly M., GS-13; Wright-
Patterson AFB OH
Lee, Joan M., GS-13; March ARB
CA
Lum, Patrick C., GS-12; Nellis
AFB NV
Mandis, Donna M., GS-13; March
ARB CA
Mart, Jay R., GS-13; Scott AFB IL
Mitchell, Abigail, GS-12; Offutt
AFB NE

Paquette, Cheryl A., GS-12;
Hanscom AFB IMA
Peterson, Michael D., GS-14;
Pentagon
Ryan, Jonathan S., GS-13; Wright-
Patterson AFB OH
Simmons, Douglas N., GS-12;
Wright-Patterson AFB OH
Smith, Anton M., GS-13; March
ARB CA
Smith, Billie R., GS-12; Dyess AFB
TX
Stephenson, James M., GS-13;
Langley AFB VA
Tuitt, Jenise Y., GS-12; Peterson
AFB CO
Wechsler, Douglas H., GS-12;

Robins AFB GA
Wholaver, Annette J., GS-12;
Spangdahlem AB GE
Williams, Cathy L., GS-12;
Elmendorf AFB AK

AFCEE

Durnell, Debra, to GS-13; HSC/
FM

Air Combat Command

Brown, Mark A., to Maj; Dyess
AFB TX
Chatman, Leroy, to MSgt; Mt
Home AFB ID
Davis, Eric O., to Capt; HQ ACC
Davis, Marcia J., to CMS; HQ
ACC
Gallant, Michael P., to Capt;
Dyess AFB TX
Groth, Scott A., to GS-12;
Holloman AFB NM
Hayes, Michael D., to MSgt;
Moody AFB GA
Henry, Lorenzo, to MSgt; Langley
AFB VA
Hollis, Brian K., to MSgt; Moody
AFB GA
Kokaly, James P., to MSgt; Lajes
Fld AZ
Labarry, Bradley G., to GS-11;
Ellsworth AFB SD
McCalla, Robert D., to SMSgt;
Offutt AFB NE
McKenzie, G. Dane, to Capt;
Lajes Fld PO
Pontaoe, Jr., Alejandro R., to Maj;
Moody AFB GA
Quinn, Joseph A., to 1Lt;
Ellsworth AFB SD
Roark, Steve, to Capt; Mt Home
AFB ID
Schneider, Michael, to Capt;
Shaw AFB SC
Schroeder, Les A., to Capt; Dyess
AFB TX
Shapiro, Edward S., to GS-13;
USSOCOM/SORR-RCB
Tyls, Robert C., to 1Lt; Holloman
AFB NM
Watkins, Tracy, to Capt; Langley
AFB VA
Wegrzniak, Kristine L., to MSgt;
Mt Home AFB ID
Whitehill, Trevor J., to Capt;
Ellsworth AFB SD

Air Force Reserve Command

Lord, Curtis, to GS-12; HQ
AFRC/FMFQ

McUmber, Gail, to GS-12; HQ
AFRC/FMFQ
Neiman, Mary, to GS-12; 512
AW/FMA, Dover AFB DE
O'Neil, Terry, to GS-13; 910 AW/
FM, Youngstown ARS OH
Skipper, Paul, to GS-12; 315 AW/
FMA
Soares, Jan A., to GS-14; HQ
USAF/REC

Air Force Space Command

Castaneda, Alberto, to MSgt; HQ
AFSPC/FMFS
Chapman, James E., to Maj; HQ
AFSPC/FMFS
Wilday, Tei A., to MSgt; 21 SW/
FMF

Air Education & Training Command

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Johnson, Joe D., to GS-13; AU/
RPBS, Maxwell AFB AL
Mergenthal, Martin J., to Capt;
17CPTS, Goodfellow AFB TX
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Terek, Edward, to CMSgt, 12
CPTS, Randolph AFB TX

Air Mobility Command

Arterburn, Joseph M., to MSgt;
McChord AFB WA
Attucks, Mark, to MSgt; McChord
AFB WA
Crownier, Calvin E., to MSgt;
McChord AFB WA
Labadie, Steven D., to MSgt;
MacDill AFB FL
Oreskovich, Donald, to MSgt;
McChord AFB WA
Payne, Rhea A., to MSgt;
McChord AFB WA

Air National Guard

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Barnette, Robert E., to TSgt; 1st
AF/FM
Blalock, Sandye M., to Maj;
ANG/FMFA
Brown, Gregory A., to MSgt; 176
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Bowles, Stephen R., to MSgt;
ANG/FMA
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FMFC
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FW/FM

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ANG/FMFC
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ANG/FMA
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AW/FM

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AFB HI
Escano, Rufino, to MSgt; Kadena
AB JA
Noel, Terri L., to GS-13; HQ
PACAF, Hickam AFB HI
Plogger, Marilyn L., to GS-13; HQ
PACAF, Hickam AFB HI

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Burrell, Derren P., to Capt; 48
CPTS RAF Lakenheath UK
Coe, Patrick to Lt Col; 26 AFS,
Ramstein AB GE
Grosselin, Kenneth to Lt Col; 39
CPTF, Incirlik AB TU
Helming, Jay B., to Maj; HQ
USAFE/FM, Ramstein AB GE
Shuga, Paul T., to Capt; 52 CPTS,
Spangdahlem AB GE
Taylor, Kim N., to Capt; 26 AFS,
Ramstein AB GE

SAF/FM

Brougham, Geoffrey, to GS-14;
SAF/FMPC
Clark, Leo, to Lt Col; SAF/FML
Crew, George, to GS-14; SAF/
FMCEB
Graham, Keith, to Maj; SAF/
FMBOI
Lento, Nicholas, to Maj; AFCAA/
FMI
O'Brien, Theresa, to GS-14;
AFCAA/FMR
Pletcher, John, to Maj; SAF/
FMBOP
Woods, Renae, to GS-14;
AFCAA/FMA



RETIREMENTS



Mr Barker



Mr Gilmour

Mr Arthur A. Barker, GS-15, Air Force Audit Agency, Associate Director, Engineering & Environment Division, AFAA/FSE, March ARB CA (32 years of service).

Mr Dana Gilmour, GS-15, Chief, Security Assistance, SAF/FMBIS, Pentagon, Washington DC (over 34 years of service).

Air Combat Command

Archer, Arlene G., MSgt;
Ellsworth AFB SD
Ascani, David, Lt Col; Shaw AFB
SC
Bell III, Wesley J., MSgt;
Holloman AFB NM
Farris, Mark A., MSgt; Nellis
AFB NV
Lee, Oliver S., MSgt; Eglin AFB
FL
Luton, Patricia, GS-12; Dyess
AFB TX
Peavy, Linda K., GS-10; Dyess
AFB TX
Smiley, Michael D., Maj; HQ
ACC/FMAIH
Vaughn, Perry E., MSgt; Nellis
AFB NV
Wolosz, Alan, Lt Col; Mt Home
AFB ID

Air Education & Training Command

McLeod, Kevin, MSgt; 47 CPTS,
Laughlin AFB TX
Oliver, Ricky, MSgt; 58 CPTS,
Luke AFB AZ

Air Intelligence Agency

Hazlet, Jerry, GS-12; 497IG/MS,
Bolling AFB DC

Air Force Audit Agency

Barton, Thomas G., GS-13;
March ARB CA
Bryan, Cephas W., GS-14;
Rosslyn VA
Perszyk, Lawrence P., GS-14;
March ARB CA

Pollard, Orace M., GS-12;
Seymour Johnson AFB NC
Stanley, Richard F. GS-14;
Arlington VA
Timmmer, Patricia A., GS-12;
Keesler AFB MS
Wheelwright, Carl R., GS-12; Hill
AFB UT

Air Force Communications Agency

Haselhorst, Gerald J., GS-13; HQ
AFCA/XPL

Air Force Reserve Command

Giles, Dee, GS-9, 349 AMW,
Travis AFB Ca
Perez, Doris, GS-11; 403 AW,
Keesler AFB MS
Roman, Angel, GS-12; 433 AW,
Kelly AFB TX

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Clarke, James, GS-12; 30 CPTS/
FMA
Himberger, John GS-13; 21 SW/
FMA
McGrew, Richard, GS-12; 21
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Wallace, Margaret, Lt Col; 30
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Air Mobility Command

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XPQO, Scott AFB IL

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Borchers, Dale E., SMSgt; Det 1,
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FW/FM

Reker, James K., Lt Col; 176 WG/
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Smith, Dawn K., MSgt; 162 FW/
FM
Smith, Pauline S. Y., MSgt; 153
AW/FM
Smith, Ronald S., TSgt; 164 AW/
FMFA
Stevens, Cynthia, MSgt; 111 FW/
FM

Pacific Air Forces

Ellis, Kevin L., MSgt; Yokota AB
JA
Vaughn, Regane R., SSgt;
Kunsan AB KO

11WG

Dewland, William G., TSgt; 11
Wg
James, Alice E., MSgt; 11 Wg
Kordiak, Jeffrey L., TSgt; 11 Wg
Pogue, Clifton F. Jr., SMSgt; 11
Wg
Stuckey, Robert K., MSgt; 11 Wg
Whisler, Jeffrey L., MSgt; 11 Wg

SAF/FM

Cummings, Erik, Capt; AFCAA/
FMF
Morford, Harvey, GS-14; SAF/
FMPF

ACES High


**Staff Sergeant Catherine W. Miles
NCOIC, Quality Examination, Military Pay
100th Air Refueling Wing/FSO (USAFE)
RAF Mildenhall, United Kingdom**



Staff Sergeant Catherine Miles has been going full steam since joining the Air Force in January of 1987. After completing basic training and the Disbursing Accounting Specialist Course, she was first assigned to the Travel Pay Section at Peterson AFB, Colorado. Her meticulous work resulted in development of a follow-up system on all retiree and separation settlement vouchers that resulted in members receiving timely and accurate payments. Her exemplary job performance, outstanding initiative, and total professionalism led to her selection to Senior Airman Below the Zone in November 1988. Catherine resourcefully applied her talents to master a complicated and demanding job. As a test base for the Voucherless By-Others transaction, she became an expert overnight on the new and unique system. She processed over 4,100 Merged Accountability Funds Report transactions per month valued at \$492,000. With this enormous workload, she maintained an accuracy rate of 98%, far surpassing the Air Force standard of 95%. Her willingness to accept additional responsibility and go the extra mile contributed significantly to the overall success of the Travel Section, ensuring a "quantity plus quality" service. Her dedication to the mission, total commitment, and superlative appearance led to her selection as NCOIC, Inprocessing Unit, where she reviewed, certified, and reconciled over 700 pay accounts as a part of the annual base-wide entitlements recertification and identified over \$1,000 in overpayments. Catherine was promoted to Staff Sergeant in March 1993.

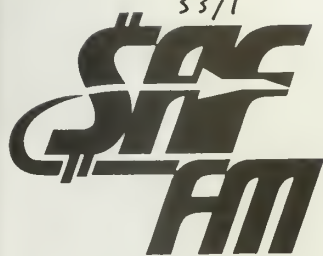
SSgt Miles' assignment to Vandenberg AFB in March 1995 continued to challenge her leadership abilities as she continued to display the professionalism developed throughout her career. She stepped up and assumed responsibility for the Military Pay Office during the section chief's deployment, performing all responsibilities flawlessly without inconvenience or disruption of service to customers. Catherine was recognized by the Air Force Space Command Inspector General as leader of a "Professional Performer Team" within the Quality Examination Section during the Quality Air Force Assessment in January 1997.

Excellence in leadership has been the hallmark of Staff Sergeant Miles' career. Her outstanding performance in a large variety of areas emphasizes her exceptional abilities as a leader and manager. She has been awarded the Air Force Commendation Medal with two oak leaf clusters. She attended NCO Leadership School where she was selected as class leader. She has completed 58 semester hours toward a CCAF degree in Financial Management.

SSgt Miles' dedication, motivation, and professionalism have been a positive impact on coworkers throughout her career. This exceptional NCO is the type of strong leader needed in today's Air Force! 

Assistant Secretary of the Air Force Financial Management and Comptroller





the AIR FORCE **COMPTROLLER**

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DEPOSITORY

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UNIVERSITY OF ILLINOIS
AT URBANA-CHAMPAIGN

Accounting and Accountability

by General George T. Babbitt

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THE COMPTROLLER'S CORNER

Everybody's Job

I am sure you will not be surprised to hear that the Air Force continues to experience tight budgets. DoD's austere budgetary climate presents us with an ongoing challenge: How can we best fund the Air Force's high priority programs? We are striving to sustain our people programs, maintain our forces in a high state of near-term readiness, and buy new weapons for those forces in order to sustain long-term readiness. Our problems are compounded by an aging fleet that demands more spare parts and increased maintenance.

If we are to achieve our goals, we must continuously strive to hold down costs. Cost-reduction efforts range from common sense changes in the way we conduct day-to-day business to more formal techniques such as Business Process Reengineering. Some cost-reduction initiatives will come from senior commanders, such as the initiative described by General Babbitt in this issue's lead article. But holding down costs is everybody's job. Military and civilian personnel at all levels can contribute much to cost reduction as they view our processes with fresh eyes. I urge each of you to look for ways, large or small, to perform your own job more efficiently.

We, in the FM community, are in a key position to assist Air Force efforts to reduce costs by providing good cost, economic, and financial analyses. Analysis of housing privatization is an excellent example of the kind of support we can provide (see article on page 8). Many other examples of assessments and initiatives can also benefit from cost, economic, and financial analysis. Assessments range from analysis of flying hour costs to analyses of non-appropriated funds. Initiatives include Reduction in Total Ownership Cost, Lean Logistics, Acquisition Reform, and Activity-Based Costing/Management.

I know we don't have a lot of people to dedicate to cost and financial analysis at our bases. But I would urge you to assist where needed in this important effort. Holding down costs is key to accomplishing our mission, and we in FM must play a key role in the effort.

A handwritten signature in cursive script that reads "Robert F. Hale".

ROBERT F. HALE
Assistant Secretary of the Air Force
(Financial Management and Comptroller)

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Ms Gloria R. Jaskiewicz
Editor

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Accounting and Accountability

by General George T. Babbitt

How do you put an accounting system in place that will accurately—and fairly—measure the costs of doing business?



After attending my assumption of command ceremony and hearing me speak of the challenges ahead for AFMC, my sister sent me a book to read. I liked the book so much, that I asked my Comptroller to get copies for all of my directors—AFMC's Executive Team. The title of the book was *Accounting for Dummies*. I wasn't trying to insult anyone's intelligence, I just wanted my folks to know that I am absolutely serious about using business management tools to accomplish our combat-support mission with ever-increasing effectiveness, while reducing costs.

We face a complicated challenge. How do you put an accounting system in place that will accurately—and fairly—measure the costs of doing business? One of the difficulties is that the lines of accountability for costs don't always readily match up with the lines of authority. Organizational structure and cost structure are separate. They may intersect, overlap, or be superimposed over each other in places, but they're not the same. That shouldn't keep us, however, from having accounting, which is the formalized discipline for following the money, support accountability, which is the personal discipline of following principles. Putting in place an accounting system that promotes accountability is a daunting task, but it's necessary if you want to translate input costs into output costs and hold someone accountable.

Accountability starts at the top. In addition to being the Commander of AFMC, I consider myself the CEO of a corporation with individual business components. In the same way that a CEO in a company is accountable to the board, I see myself accountable to headquarters Air Force, and in a more general sense, to the Office of the Secretary of Defense, to the Executive Branch, and ultimately, to the taxpayers. It's important in my mind that we convey the attitude that we're here as public servants—all of us—and that we're accountable to those others appointed above us to make sure we set some goals, measure our progress, and produce results. One of the results is fiscal responsibility.

For some time now, I've believed that we in the Air Force do too little to manage costs in a way that actually reduces what we spend. Too often we, as an organization, seem to talk about a project and whether that project is going to save money, but judging from the amount of resources we consume, we sometimes don't feel accountable for actually producing savings.

Over the years, I've developed this nagging feeling that there is a way we can use accounting data to make us more financially responsible. There is no doubt we have capable and ingenious people who have found new and better ways to do things. But the promise of those improvements goes unfulfilled when we don't have the accountability to make sure improvements not only stimulate better performance, but also save money.

Some folks think that linking mission performance to cost performance is pretty radical for a military organization. I don't think it's radical; it's just not fully accepted. These ideas for government management go back to the 1950s and '60s. Businesses have been doing this for two or three hundred years. But from a military point of view, based on the limited success we've had with cost accounting—and accountability—it hasn't been totally embraced. Training is needed. We need to talk about this and find useful ways to apply it to our military businesses. None of this counts for much if it doesn't produce better results. Part of the challenge here is to teach people how to make good use of business techniques.

Will this require a change in the command's mindset? You bet it will! There's a tendency for us, not only in AFMC but throughout the Air Force, and probably throughout DoD, to look at resources as something you need to go get in preparation for doing a project. Therefore, you try to get more of everything. You need money, you need manpower, you need office space, and you need material. You make a list, add it up, and then go off and manage the program.

Instead, we should be focused on the cost of our output. We know that in support of the mission we're going to provide certain products and services. We should understand thoroughly what those are, and we should measure them, and then we should assign a cost to them. Our goal should be to constantly drive down the cost of those products or services—the output.

That's a completely different attitude than in today's environment where you can often find budget debates that consist primarily of the participants saying they need more money, more money, and more money. Yet those same people will swear their purpose in life is to reduce the cost of operating the Air Force. How is that suppose to happen? Nobody's willing to give any money back, but somehow we're going to spend less. That's the way our system is set up, and it's going to take a mindset change to overcome that.

I recognize that changing the way we think about and manage money in itself doesn't make anything better. Ultimately, the people who do the command's work know what processes they're responsible for. It's only when those processes change for the better that there's an opportunity to improve performance or save money.

What I'm talking about in financial management is simply a way to keep track. It's a score-keeping mechanism. It's the way the rules are written so the game can be played. In the final analysis, it's up to the individual, once the rules are written and everything's put into place, to play the game. Somebody still has to be in there saying, "I know a better way to do depot maintenance. I know a better way to do program management." When you have people like that—

*I recognize that changing
the way we think about and
manage money in itself
doesn't make anything better.*

I firmly believe your focus now must be on costs and on providing the right tools and advice to help operators minimize costs as much as possible.



and we do—and they know how to keep score, performance goes up and costs come down.

Probably the most important part of managing costs is to first understand what your costs are. That is why I have put a lot of emphasis on accounting. Over the last couple of years you have all probably read the many reports of how inadequate our accounting systems are. But despite the failings of our current systems, we have to do what we can now to ensure we understand what drives our costs and what actions we can take to control those costs. I am looking to my folks in the comptroller community, in particular, to lead the way.

In AFMC we just finished our first year of trying to use business accounting principles and information to manage our costs. We still have to work some "bugs" out of our processes, but we have definitely made progress. We've instituted managerial financial statements that I've asked my field commanders to review monthly and to brief me on quarterly. These statements were our first shot at incorporating accounting principles to help us increase the visibility of our costs. These financial statements will also be the basis for our first-ever AFMC Annual Report which will summarize our FY98 results. In addition, we've undertaken several other tasks to help us further improve our visibility of costs including: revamping our re-

sponsibility center/cost center codes; working with DFAS to produce accurate, automated monthly base-level financial statements; implementing a "Chief Financial Officer (CFO)-compliant" cost accounting system for our appropriated funded businesses and instituting center sales codes which allow us to tie Supply Management Activity Group (SMAG) revenue and costs to the Air Logistics Center responsible for managing the reparable items.

I know some folks say the Air Force is not a business and, therefore, using business tools will never work. My response is that economy of force is one of the traditional principles of warfare. I'll admit the term isn't intended to mean an auditor assesses your military readiness, but it does mean military commanders must sparingly use those resources at their disposal. It means choosing an option that consumes the fewest resources to achieve any military objective because that frees up resources for achieving other objectives. I don't see anything wrong with that principle. Too often we pick the first option that comes along instead of assessing it against another viable, but less expensive option. There's no reason for that. If we can achieve the objective, we ought to do it using the fewest resources.

Our challenge increases as our budgets become tighter. The comptroller community will be increasingly called upon to help find solutions to resources. The focus in the past has been on budgets and trying to get as much budget as you can. I firmly believe your focus now must be on costs and on providing the right tools and advice to help operators minimize costs as much as possible. With your help we can use accounting to improve our accountability and make our Air Force not only the most effective, but the most efficient in the world.

The comptroller

community will be

increasingly called upon

to help find solutions to

resources.

About the Author

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Military Family Housing Privatization

by Major Randall B. Howard

*This article introduces
the Air Force financial
management community
to this challenging
program.*

Tight budgets, combined with an increased level of operations, have created many challenges for today's military leaders. We, in the comptroller career field, play an important role in these challenges. We are increasingly being asked to analyze new ways to meet Air Force objectives within the limited budget we have. In short, we must make sure we spend our dollars in the most efficient manner possible. This task often involves looking at completely new ways to meet our objectives. A prime example is the Military Housing Privatization Initiative (MHPI) for improving the quality and quantity of housing available for our military personnel. This article introduces the Air Force financial management community to this challenging program. First, I provide a brief overview of the housing privatization program. Then, I discuss the privatization process, concentrating on the unique role and contributions of the financial management community. Finally, I conclude by discussing some of the challenges ahead.

The Program

This section provides you a quick overview of the military family housing privatization program. First I will answer the question: **why should the Air Force privatize its housing?** Then I will give a brief overview of the legislative authorities making the program possible, the steps involved in the privatization process, and the key players. Finally, I'll discuss the Air Force financial management community's future challenges in supporting other functional offices to make projects happen.

Why Privatization?

Quality of life is one of the Air Force's top priorities, and quality housing for our troops and their families is one of the most important and visible quality of life issues. The Department of Defense (DoD) owns over 300,000 family housing units and most of these were built in the 1950s and 1960s. The Air Force has over 60,000 houses (out of a total 110,000) that require major renovations or replacement. With the standard military family housing construction (MILCON) process it would take about 30 years and over six billion dollars to achieve the Air Force's goal of updating all of our housing. Moreover, if you use 30 years as the "economic life" of housing, you'll never get caught up with the MILCON approach. (Actually, military family housing construction is a different appropriation than general military construction (MILCON); however, as is common in the field, I refer to military family housing construction as MILCON.)

OSD policy is primarily to rely on the local community for adequate housing. Accordingly, most of our troops live off base in local communities and receive a basic allowance for housing (BAH) which is supposed to cover 80 to 85 percent of their housing costs. Since the member must pay the remaining 15 to 20 percent of their housing costs out-of-pocket, many, if not most, military members would prefer to live on base in military housing. Even with BAH, many junior members have a hard time finding suitable housing within a reasonable distance of their workplace, especially in cities with a high cost of living. Also, many of our bases are in rural areas with depressed economies and very little construction. Combine these reasons with the unique benefits of military housing (e.g., added security, convenience to base facilities, esprit de corps, etc.) and it is easy to see why waiting lists, even for (at times) substandard housing, are so high.

The National Performance Review, along with the Defense Performance Review, noted the problems the military was facing with its family housing and identified family housing as a prime candidate for privatization. Subsequently, in 1995 the Marsh Task Force looked at military housing and recommended ways to improve the quality of life for service members. Their primary recommendation was to use private capital and expertise to accelerate the military family housing program. Congress took note of these recommendations and the 1996 National Defense Authorization Act contained powerful new authorities for the Services to use in achieving their housing goals.

In simple terms, the Air Force cannot rely on standard MILCON procedures to solve our housing problem. It would simply take too much time (i.e., 30 years) and cost too much money. Instead, the Air Force has decided to solicit private capital and allow private developers to own, operate, and maintain housing for our military members. Essentially, the private sector becomes a "MILCON and Housing Maintenance" organization.

In order to maintain the benefits of military housing, the Air Force limits the amount of rent developers can charge their military tenants. The goal is that the military member's BAH will cover both rent and utilities. This means that the developer must accept below-market rent and the Air Force will probably have to subsidize the deal in some manner. Without subsidies the developer would not be able to secure adequate financing and make a reasonable return on his investment. The new authorities act as these subsidies and are intended to help the military services solve their housing problems in a timely fashion by attracting private investment. This new strategy is a "win-win" situation: The Air Force gets good, quality housing in a timely manner, and a private developer gets a good return on investment.

Authorities

Now that we've discussed the benefits of privatization (timeliness and cost savings), let's look at the specific legislative authorities or tools Congress has given DoD. From a financial standpoint the authorities entail different costs and risks. The Credit Reform Act requires that all government projects be scored. In simple terms, scoring refers to the calculation process to determine the funding requirement associated with the potential long term obligations of the government which must be set aside at the beginning of a project. I like to think of the scored amount as the risk adjusted present value of all of the possible government expenditures. (Present value looks at cash flows from the viewpoint of the time value of money: a dollar today is worth more than a future dollar in view of the interest that could be earned on today's dollar.) The Office of Management and Budget calculates the scored value for each housing privatization project on a case-by-case basis. Think of the scored amount as the total cost of all the specific authorities which a particular project uses. A key role of the financial management community is to determine which combination of tools offers the least risk and keeps the project scoring within the available amount of funding.

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Military Family Housing Privatization (Continued...)

Broadly speaking, the authorities fall into five categories: 1) guarantees, 2) direct loans, 3) conveyance or lease of existing property and facilities, 4) differential lease payments, and 5) investments. An authority can be used either alone or in multiple combinations of authorities. Each of these categories of authorities is briefly discussed below.

Guarantees under this program can take many forms. This authority allows the Air Force to guarantee a commercial loan financing the purchase or construction of housing. The guarantee can cover all risks or be limited to certain risks (e.g., the losses due to a particular event such as a base closure). The Air Force can also guarantee occupancy or rental income. Both occupancy and rental income guarantees carry a prohibitively large cost as OMB scores them at 100 percent of the net present value (NPV) of the full guaranteed amount over the entire term of the deal. Limited loan guarantees, on the other hand, are relatively inexpensive. The Air Force generally guarantees economic losses due to base closure, significant downsizing, or a long-term deployment of a large portion of the eligible population.

The *direct loan* authority allows the Air Force to lend money directly to a private individual or corporation. The loan can be at below-market rates and allow for deferral of payments. The cost of a direct loan includes a credit subsidy and the estimated loss in the case of default. The credit subsidy is a measure of how generous the loan terms are. The Air Force borrows from the Treasury at the 30 year T-Bond rate. Any deferrals or below-market rates offered to the developer will result in a cost to the Air Force.

Leasing or conveyance give the Air Force additional possibilities for developing deals with the private sector. There are two primary types of leases. In the first case, the Air Force could lease housing units that are constructed by a private developer. In the second type, the Air Force could convey or lease land, existing housing, and ancillary facilities to a private developer. As with rental guarantees, if the Air Force leases housing from a developer it is scored at 100 percent of the full amount of the lease for the term of the lease. There is no scoring impact when the Air Force leases or conveys land and property.

Differential lease payments are a payment made by the Air Force directly to the owners of a housing project to subsidize the amount of money they receive in rent from the military member. They can be in any amount and for any duration. Unfortunately, they also are scored at 100 percent of their NPV over the life of the project.

The final category of authorities is *direct investments*. The Air Force can invest as a limited partnership, or invest in the equity or debt instruments of any enterprise that agrees to own, operate, and maintain housing for our troops. The scored amount is equal to the government's total investment.

The Air Force, based on lessons learned from previous housing programs involving the private sector and fiscal limitations imposed by the Credit Reform Act, has tailored its housing privatization projects to use those authorities that offer the most housing at the least risk for our limited dollars. The typical Air Force program involves some combination of a limited loan guarantee, a direct loan, and the conveyance or lease of property and or facilities. Additionally, the Air Force will not involve any of their funds until construction is complete. Of course, the Air Force may use any of the authorities and part of the unique challenge of the program is to choose those authorities that make the most sense for each specific deal.

The Process

Military Housing Family Privatization is still in its infancy. The process is continually changing as everyone involved looks for ways to improve and quicken the process. Also, as some of OSD's roles are shifted to AF/ILEI, there will be some changes in the process. AF/ILEI has identified a five-step process: 1) project identification, 2) project definition, 3) project acquisition, 4) project management,

and 5) project closeout. The time span for these deals is very long—somewhere in the 30- to 50-year range. The following paragraphs will briefly discuss each of these steps and discuss some of the critical issues in the financial arena. One key point to remember as you read through this is that financial expertise is needed from day one—don't wait until it's time to do an economic analysis (EA) to become involved!

Step 1: Project Identification

Project identification is the first stage and currently takes about three to six months, but will eventually almost go away as the housing master plan will help identify projects Air Force wide.

The first critical task in this stage is for a base to identify its housing requirement. This takes into account items such as current inventory and condition, waiting lists, housing market analysis, and any known future actions that might affect the base's eligible population. After determining the requirement, a preliminary analysis is conducted to make an initial determination as to the financial feasibility of the project. Even though consultant support for these steps is available, the local FM community should be involved for several reasons. First, their expertise in conducting EAs for other programs (even those unrelated to housing) will be of great benefit. Secondly, this is the time to become involved and get a basic understanding of the program. Too many times this step is accomplished without FM office involvement, and then time can be wasted bringing them up to speed in the next step.

Step 2: Project Definition

After a base has conducted their preliminary analysis and concluded that they want to proceed, they then move on to more formally define the project. Eventually, this stage should last between six months and one year, but currently it is taking a little longer.

This stage is where the FM community becomes heavily involved. Part of this stage involves a formal concept approval from OSD. One of the first steps is a formal site visit resulting in a report that details which authorities might best be used to meet the requirements defined by the MAJCOM in the first stage. This report will explain which options are preferred based on their life cycle cost and efficient use of government funds (i.e., those that provide the most housing for the least investment).

The MAJCOM then reviews the report and chooses which, if any, of the options they wish to pursue. If they choose to pursue an option, the next step is to seek formal concept approval. Prior to obtaining concept approval a preliminary EA must be completed. SAF/FMCE has issued guidance, available on their EA home page on the SAF/FM web site, for completing these preliminary EAs.

The EA is one of the most important documents as its comparison of life cycle costs is used in making a determination as to whether or not to proceed with the project. The cost for the privatization alternative is relatively easy to identify. The scored amount is an outlay in the first year, and can be taken directly from the pro forma. (The pro forma is a software program developed by OSD to screen projects by analyzing the feasibility of financial data.) The remaining outlays are generally limited to BAH and impact aid. It is challenging to identify all of the costs that go into the MILCON alternative and the FM representative must work closely with the civil engineering community to identify and capture all the costs. Examples of costs that should be included, but often are forgotten, are reductions in operating expenses for the military housing office, BAH expenses associated with normal vacancy, and other saved personnel costs (e.g., security police).

The purpose of the preliminary EA is to evaluate the reasonableness of the proposed project. A benefits analysis is an integral part of an EA and takes into account many of the intangibles associated with housing privatization. Benefits are important because housing privatization need not be

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Military Family Housing Privatization (Continued...)

cheaper to offer a better value to the Air Force. Of course, the hopes are that it is both cheaper and more beneficial. Most importantly, the MILCON alternative probably is not feasible since, in most cases, the amount of money necessary is simply not there. So one key benefit of the privatization alternative is that it is feasible and will result in housing in a much quicker time frame. Other benefits to consider are location, safety, costs to the member, morale, and amenities.

After receiving concept approval, the next step is to develop a project plan which basically is a document which integrates the steps that have already been taken with a road map for accomplishing the remaining actions (e.g., acquisition strategy). When the project plan is reviewed and approved the base is ready to move on to the acquisition phase.

Step 3: Project Acquisition

This is the most crucial phase of the project and involves extensive support from the FM community. The entire step lasts about one year. The FM community should take an active role in the preparation of the source selection documents, the source selection evaluation standards and criteria, and in the actual source selection. Some of the critical areas are discussed below.

As with any Air Force source selection, proposals have to be evaluated based on the standards and criteria given to the offerors in the request for proposal (RFP). One of the most crucial tasks is coming up with the criteria that will allow the team to pick the proposal that truly does represent the best value to the government. With the limited number of deals so far, it is hard to draw definitive conclusions about what works best. However, we have learned several things thus far.

One of the first lessons learned was that it is beneficial to standardize how material should be presented. For example, it is beneficial to provide offerors with blank pro formas so they can simply fill in the numbers; and to ask them to compare their fees and costs with those of similar housing in the local area. The key here is making sure that the deal is actually a good value for the type of house we are getting. Also helpful toward ensuring a good deal is to carefully compare offerors' qualifications. Past financial statements should be examined to make sure that the company has the financial ability to perform.

These deals are typically funded by three primary funding sources (commercial mortgage, government mortgage, and equity). Equity can be defined in several manners (e.g., the amount of cash a developer contributes, the difference between the value of the project and the amount of debt, etc.). Equity is good because it represents a direct financial stake for the offeror and reduces the debt burden. However, equity is expensive because developers demand a high rate of return, and too large of an equity requirement could scare off potential bidders. The advantage of commercial mortgages is that they cost the Air Force very little in terms of scoring and, if the developer goes into default (for any reason other than those covered under the limited guarantee), the Air Force does not lose money. However, the commercial mortgage will generally have a higher interest rate than the government loan, and thus will cause higher monthly payments. If these higher payments cause him to go into default, the commercial lender gets control of the assets and gets paid off first. Government debt is inexpensive, but also puts the Air Force at high levels of risk in the case of default. Also, excessively high levels of Air Force debt may go against Congress' mandate to maximize private sector participation. Ideally the government looks for a balanced approach that has as much commercial debt as can be reasonably paid off by the project's earnings. Financial evaluation criteria should steer the government toward choosing the deal with the best combination of funding.

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Another issue involving the government loan is the terms. While scoring accounts for the impact of below-market rates and deferrals, these issues should also be considered individually. These deals will be scrutinized at many levels within the government and by the public (e.g., bidders who did not win). Loan terms that are excessively generous (e.g., zero percent with deferrals) may not pass the "common sense" test for lending. It may be preferable to lend \$15 million at four percent interest versus only \$10 million at zero percent interest.

Once the proposals are received, the FM community should take a lead role (working with the source selection evaluation team) in evaluating the financial/business proposal. Three key areas to consider are the risk involved in the: 1) proposed corporate structure, 2) development period, and 3) operating period. For the corporate structure many deals will involve limited partnerships. Limited partnerships by their very nature limit the ability of the Air Force to seek recourse in the event of default. The limited partners probably will be from larger parent companies (e.g., regional and national development, construction, and management firms); parent companies that offer to guarantee the obligations of the limited partnership are highly desirable. During the development period the major risk is not having enough funds to complete the project. For the operating period, the government evaluation should consider whether the developer has the ability to service the debt over the life of the loan. The evaluation should also key in on the ability of the firm to adequately maintain and renovate the property over the term of the deal.

One last lesson learned involves the role of the lenders. It is imperative that the offerors have firm financing. We do not want to make an award only to find out that the developer is unable to obtain the commercial mortgage. The government should ensure that the lenders are aware of the deal, the controlling documents, and the offeror's proposal. It may even be beneficial to meet with the developers and their lenders prior to selecting the winning offeror.

Step 4: Project Management

Although much of the emphasis in housing privatization has been on the first three phases, we need to keep in mind that these are usually long term deals (generally thirty to fifty years long). A lot can happen during this time period and it is important to begin to think about the role of the financial community during this period. Most importantly someone will have to review financial statements on a periodic basis. This review probably should occur at the local level (base housing office with FM support) and at a centralized level (such as the Air Force Auditor General or DFAS). This is necessary to make sure that the developer is proceeding as planned and is not running into financial problems. The project will involve numerous accounts, some of which the Air Force or an independent trustee may have control over. For example, the capital replacement reserve account should be monitored to ensure it is being funded at the level proposed.

Step 5: Project Close-Out

The final stage is project close-out. Depending on the actual authorities used, this phase may involve simply turning over the project completely to the private sector (e.g., when land was conveyed) or it may involve restoring leased land to its original condition. Accordingly, the time required for this step could vary between virtually no time and several months.

Key Players

Housing privatization is complex and involves numerous parties working together to ensure a successful effort. It's not possible in a short article to discuss every office which has a role in housing

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Military Family Housing Privatization(Continued...)

privatization, but it is beneficial to at least mention the key players and those from the financial community within DoD, the Air Force Secretariat, the Air Staff, and the local level.

The Deputy Under Secretary of Defense for Industrial Affairs and Installations (DUSD IA&I) is the approval authority for military housing privatization initiatives. OSD established the Housing Revitalization Support Office (HRSO) to coordinate and support all of the Services' housing privatization efforts. Recently OSD has decided to shift some of HRSO's responsibilities to the individual services. HRSO has subsumed some other areas of responsibility (e.g., utilities privatization) and changed its name to Competitive Sourcing and Privatization (CS&P). OSD will still maintain an approval, policy, and oversight role in the process. CS&P will manage the Family Housing Improvement Fund (FHIF) which is the source of funding for the program. Funds can be transferred to the FHIF from MILCON projects or directly appropriated in the normal budget cycle.

There are several other organizations within DoD that play some role. For example, the Defense Finance and Accounting Service (DFAS) is responsible for servicing any direct loans. The Under Secretary of Defense (Comptroller) establishes policy for controlling housing privatization funds and the Office of the Deputy Comptroller (Program/Budget) is responsible for notifying Congress about the transfer of FHIF funds.

At the Air Force level, project approval lies with the Deputy Assistant Secretary of the Air Force for Installations (SAF/MII). A cross-disciplinary group of five senior level officials, one of whom is the Principal Deputy Assistant Secretary of the Air Force (Financial Management), advises SAF/MII on proposed projects. Also at the Secretariat level, SAF/FMC and SAF/FMB are heavily involved. SAF/FMC establishes policy for housing privatization EAs and also assists in developing source selection financial evaluation criteria for proposals. SAF/FMB handles budget actions required for projects and coordinates on all funding actions necessary for the program.

At the headquarters level, AF/XPMS chairs the competitive sourcing and privatization panel which is the conduit to the corporate structure for competitive sourcing and privatization issues. At both the headquarters and local level there are integrated process teams (IPT) which bring the players together. These IPTs are critical since many of the issues involve more than one area of expertise. For example, the IPT might contain representatives from personnel, legal, civil engineering, housing management, security police, acquisition, and, of course, financial management. The Air Force housing IPT is chaired by AF/ILEI (the Outsourcing and Privatization Division within the DCS for Installations and Logistics).

MAJCOMs and the local installations are perhaps the two most important players. They are responsible for preparing the solicitation and providing project management for the entire life of the project. The MAJCOM and installation also form a housing privatization IPT to coordinate their efforts. The Air Force Center for Environmental Excellence (AFCEE/DC) is another key player. This organization is rapidly becoming a pocket of expertise in housing privatization. AFCEE is heavily involved in the solicitation process for many Air Force housing privatization projects.

Finally, consultants under contract to CS&P, AF/ILEI, and in some cases the MAJCOM and base support the privatization process. These consultants provide valuable insight into areas the government is not used to working in—e.g., banking consultants pro-

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vide expertise in the area of financing and business arrangements. However, it is critical that the FM community take an active role when consultants are involved. Consultants' advice should be taken seriously, but final decisions must remain with the government. Also, consultants may not be aware of public financing policies required by OMB (e.g. budget scoring rules). Successful privatization projects require a knowledge of both private sector financing and real estate practices, on the one hand, and government finance, on the other hand. As a result, government employees must work together with contractors to develop projects which are beneficial to both the Air Force and private sector developers.

Future Challenges

The military family housing privatization initiative is very exciting. A process has been identified and the Air Force has already awarded one successful project at Lackland AFB TX. The Air Force hopes to issue solicitations for programs at Robins AFB GA and Elmendorf AFB AK later this year. Several other bases are also well into the project definition phase (e.g., Dyess AFB TX, Kirtland AFB NM, Mt. Home AFB ID, Patrick AFB FL, Dover AFB DE, and Wright-Patterson AFB OH). However, the program does face numerous challenges.

The legislation enacting the Authorities is only for a five-year test period. After that period, Congress will review the program and determine whether to extend the legislation. Congress appears to be excited by the potential of this program but apprehensive about the speed with which projects are being awarded. Quite simply, the Congressional perception is that the program is moving too slowly. Therefore, one of DoD's most important challenges is to look for ways to speed up the process. One way the financial management community can help is to become involved early and be responsive to requests for assistance. Project proposals should strive for standardization when possible. Granted, every deal is unique and in no way should we apply a "cookie-cutter" mentality to this process. However, some areas can be streamlined. For example, RFP evaluation criteria for projects with similar authorities and structures should be very similar.

From a headquarters level the financial community needs to attract more interest from key private financial sectors. As more lending institutions become involved and understand the nature of the program, the process will become easier. We also need to attract long-term players with relatively low costs of capital. For example, pension funds, insurance companies, and Real Estate Investment Trusts (REITs) would be beneficial players.

To support future housing privatization efforts, we should think about problems that might be encountered so that we are better prepared to solve them when they do arise. One issue that comes to mind is utilities privatization. What would happen if energy from base utilities is privatized? If the developer based his deal on energy provided at DoD rates and all of a sudden the rates increase, it could cause financial distress.

Most importantly, the biggest challenge is to become involved. If your base or MAJCOM is thinking about a housing privatization deal, you need to be involved from the beginning. MAJCOMs which are going to participate in many deals are encouraged to provide specialized training for their FM personnel. SAF/FMCE can recommend appropriate courses and provide consulting support. You should also network with peers from other bases and MAJCOMs that have already begun the process.

Family housing privatization is an exciting, yet challenging, program. The financial management community has a great chance to make a direct impact on the quality of life for our personnel. The key to success is to become involved!



About the Author



Major Randall Howard is currently a Senior Financial Analyst for the Deputy Assistant Secretary, Cost and Economics (SAF/FMC). He has a BS in Mathematics and Chemistry from Birmingham Southern College, a MS in Operations Research from the Air Force Institute of Technology (AFIT), and a PhD in Finance from the University of Georgia. He is actively involved in all financial aspects of the new housing privatization program. His previous assignment was AFIT's civilian institution program. Prior to that he was an Air Staff policy analyst in AF/DPY. He's a member of the Washington Chapter of the American Society of Military Comptrollers.



Announcing

Best Author

October 1998 Issue

*Foreign Currency Fluctuation Account
by Major Jim O'Brien*



More Thoughts on Fraud

by Colonel Martha M. Beatty

Fraud has risen to the very top of the concern list in the financial management community over the past few months. It is a serious matter and not enough can be said about prevention.

In August and September of this year two General Accounting Office (GAO) reports were issued which addressed vendor pay controls and procurement fraud. The cases discussed amount to over \$5 million in fraudulent payments. It is disturbing to think that such a large amount of money was improperly disbursed and even more disturbing to think about the mission requirements that were not met because this money wasn't available.

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How does fraud happen? What can we do to eliminate it? These are good questions and they deserve a lot of thought. Probably the most important thing that can be done is to ensure strong leadership is brought to bear and adequate internal controls exist. When it is well known and understood that management will not tolerate fraud, that punishment will be severe, and that an oversight program is in place to prevent it, people will be discouraged from attempting things they shouldn't be doing. Strong leadership and management means creating an environment in which everyone understands the rules and regulations, the importance of following them, and the consequences of not following them. Further, it means that management is using available tools to conduct reviews, validate files, and reconcile data to ensure the database is accurate and current, that payments are properly supported, and that regulations are followed. When we get into the business of allowing deviations and exceptions we get into trouble.

The current focus on fraudulent activity has prompted a review of business practices. Let's take, for example, the practice of allowing dual access to the Integrated Accounts Payable System (IAPS) and the General Accounting and Finance System (GAFS/BQ) and the supervisor and sub-supervisor access in IAPS. We all know, if we take time to think it through, allowing dual access circumvents the checks and balances that should be built into the system. Similarly, allowing supervisor and sub-supervisor access grants the holder of that authority a great deal of latitude to make changes within the system. This level of authority and access is granted with the very best of intentions: to get the job done, meet payment schedules, avoid interest payments, and take advantage of all discounts offered. And, of course, in the downsized environment there are no longer sufficient numbers of people available to do all the required tasks, so short-

cuts are taken. Unfortunately, the result can be disastrous. This is what is driving the current emphasis on separation of duties. When one person has access to all parts of the accounting and payment process, the door is opened to wrongdoing.

Another important point is the validation of accounting data. If a thorough job is done in reviewing the daily IAPS and ATRAS products and the periodic validation of the Open Document List is thoroughly accomplished, much of the opportunity for fraud will be eliminated. Why? Because dormant files will be eliminated and information in the files will be reviewed for validity. Improper adjustments and expenses should be identified during such reviews, questions raised, and research conducted. That is the purpose of having these products—and they need to be used as they were intended.

What can we do? Very simply, get back to the basics. First, everyone in the organization must understand the importance of accurate, complete financial data and its impact on the mission. Second, everyone must understand their part in the process, how it affects other parts of the process, and why each step is important. Finally, there must be an understanding of the necessity for separation of functions and the importance of checks and balances in the system. To this end, SAF/FM has provided a scripted briefing to FMs to be given to all those involved in financial management. It is designed to enhance awareness and emphasize the need for strong internal controls and management oversight of processes. Be sure you hear this briefing and, if something isn't clear, ask questions.

Each person in the financial management business, from the resource advisor, to the commander, to those of us in the FM organization, at whatever level, has a responsibility to provide proper stewardship of the funds entrusted to us. Therefore, we must pay careful attention to the processing of any actions affecting those funds. It is a big job and an important one. Failing to do the job correctly can mean that funds are needlessly reserved and unavailable for use to meet other requirements. For example, double counting of obligations for IMPAC card purchases at one installation resulted in over \$500,000 being needlessly obligated. Correcting the error made half a million dollars immediately available for other use. Overestimating travel costs is another area where tightening procedures to make better estimates can free up funds for other requirements.

It goes without saying that it is important, especially in times when funding is limited, to ensure every dollar is used wisely, that accounting is done correctly, and that no money is lost through fraud and waste. Most of us have heard the old adage "an ounce of prevention is worth a pound of cure." That is exactly the case in fraud prevention; it is much better to invest in the prevention of it than to have to correct the problems that one incident creates. Think about it!

About the Author

Colonel Martha M. Beatty is the Director, Air Force Accounting and Finance Office (AFAFO) collocated with the Defense Finance and Accounting Service-Denver Center. She has held a variety of comptroller assignments as well as a career broadening assignment as a faculty member of the Air University Squadron Officer School. Comptroller assignments include Wing AFO; Comptroller Staff Officer, Air Force Welfare Board; Chief, Contract Payment, DFAS-CO, Albuquerque Office; and Comptroller Squadron Commander.

Bottom Dollar

(Top Dollar On a Budget)

by Lt Colonel Roger A. Bick

How many of you remember the TV show *Combat*? As you may recall, **Vic Morrow** was the star of that series which portrayed a seasoned WWII Army platoon in the midst of the European ground war. Vic was the quintessential NCO; in fact, he and his ruffians were able to dodge more machine gun fire without taking casualties than any group ever to see action. Every once in a while, an unknown guy in his outfit would take a hit, but by and large, Vic had everything under control. As I halfheartedly gazed at one of Vic's *Com-*

bat escapades the other night, I couldn't help but recall our squadron's delve into simulated combat as we joined the 823rd Red Horse squadron in their combined war games. My squadron got a lot out of that experience. We had honed our wartime skills, practiced bare-base financial procedures, had some fun, and one thing was for sure—we definitely wanted more!

However, being in **Air Force Special Operations Command**, our exposure to other Top Dollar team events was limited because we were essentially a one wing command, *vis-a-vis* one Financial Services office. Being a one wing show restricted our ability to garner intra-command cross-feed and we felt it put us at a disadvantage as we neared the Top Dollar competition. So what we did was enter the Top Dollar competition of other commands to retain our edge for the Air Force competition.

But as I reflected upon what we *were* doing, I was still inspired to do even more; especially as I watched Vic employ his combat savvy and take his "dream team" platoon through one German town after another. In a sort of half-conscience nostalgia I thought, if Vic can do it with that crew, so can we!

So before reality set in, my First Sergeant and I set out to put together a low-cost, finance-oriented, war game that would bridge the gap between the assets, staff, and experience of our larger MAJCOM competitors, and that of our overenthusiastic, ragtag group of 40.

Some of our self-imposed limitations included: it could not cost over \$100, it must be held during our morning PT time, everyone (civilians too!) must be allowed to participate, it must reinforce the self-aid/buddy care training we had just received, and it must be fun.



*So with just a
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So with just a framework, a few bucks, and a grander vision of *Combat* proportions, we set out to have the first annual 16th CPTS war games. First thing we did was have a meeting during which we told key players what we were going to do, identified four team leaders, and four team evaluators. Team leaders were instructed to have a short follow-on meeting and pick their own teams from available personnel. Next we chose the location—base picnic grounds—and began plotting our war game strategy.

Then we looked at the time available and created nine stations each team would be required to process through. Each station presented something unique.

A couple of weeks before the game, we had e-mailed a simulated JCS Warning Order that put team leaders on notice as to the rules of the game. From there, we built station markers with laminated cards that instructed each team as to what to do when they reached that particular station. We accumulated role players from our civilian workforce, some volunteers, and a few military dependents. We created scenarios that challenged the team leaders both intellectually and physically.

Another big step was getting the medics involved. The Medical Group brought an ambulance to the grounds, a moulage technician, and a medical evaluator.

Ultimately, the stage was set for the big day. The object of the game was simply to get a pink card, representing an intelligence clue, at each of the nine stations. Some of the cards were positioned in the Santa Rosa Sound (you had to rent a canoe from a role playing merchant and paddle out to get yours), others were deep in the swamp guarded by hostile foreign nationals, while others were strategically located across toll bridges and up in some tall pine trees.

Special money was created to add realism and a financial challenge. Team leaders were given one US simulated treasury check, a mission statement, and a rule book. The morning of the event, commanders and their teams were provided a complete mission brief. Both the MAJCOM Comptroller and his deputy attended. The scenario unfolded in the fictitious country of Leftkaslovakia and many subtleties were purposefully injected into the mission brief which set the stage for team evaluation; then they were shown the location of the bank, handed their map, and they were off. They were confronted with foreign currency, foreign accounts, foreign nationals, counterfeit money, rip-off artists, etc.

Role players were only given a framework of what we wanted them to do, leaving the rest to their discretion. The results were phenomenal: that flexibility enabled them to personalize the team interface and added a unique dimension to the game. We had foreign nationals, unscrupulous bankers, irate landowners, press agents, merchants, hostile locals, and enemy agents. Role players could dress as they saw fit and were allowed to charge, as the market would bear.

Teams were briefed to be fiscally conservative and the "winner" was the team that balanced their cash and receipts, engaged the game with enthusiasm, and thought through the many nuances built into this low budget war game. We borrowed rubber M-16's (very realistic) and had rules for prisoners-of-war, storage of simulated top secret, etc.

Teams progressed through the nine stations in different sequences so that team play wouldn't stagnate. Those that didn't think through the "real world" consequences of their actions were often frustrated by having to return to the bank. Often they realized *after* they had completed an important step that they had erred and that their decision would have had catastrophic results had they made it in a real world environment.

Overall, I think Vic Morrow would have been proud and I am confident that the men and women of the 16th CPTS are better off for having dedicated a couple of hours to the first annual Comptroller war games. If you are interested in putting something like this together, it will probably cost your squadron about \$50 - \$75, require about five meetings, a Sunday afternoon or two, and some post-TV thought. I can only guarantee this: if you do it, the team spirit and camaraderie that it inspires will be more than worth the time spent putting it together.

We had a big awards ceremony a week or so later where we announced the top "bottom dollar" team and evaluators briefed the idiosyncrasies that team leaders should have been concentrating on during the game play. This reinforced the teaching points within a team building environment. As digitized pictures of events flashed in the background, each team leader introduced his team and proudly came forward to receive his/her award. Pride, team spirit, and unit cohesiveness momentarily replaced the drudgery of voucher processing and nearly everyone went away with a sense that we had accomplished something, by ourselves, that may mean a lot in our future.

Clearly, this type of event is not meant to be a replacement for the Air Force Top Dollar competition—just something you can do to get your team pumped up for it. I assure you of one thing—we in Air Force Special Operations Command are more ready for Top Dollar than we were before "Bottom Dollar"—all us in the 16th CPTS hope you will give us a call if you would like to do something like this with your Comptroller Squadron, otherwise, Vic, myself, and all our AFSOC warriors will see you at the next Air Force Top Dollar competition—we will be easy to recognize—we will be the ones with the trophy in our hands!



About the Author



Lt Col Roger Bick is the Commander, 16th Comptroller Squadron, Hurlburt Field FL. He took command of that squadron on 14 July 1997 after completing Air War College at Maxwell AFB AL. Previous assignments have included NATO Air Base Geilenkirchen GE where he served as the base Inspector General and Deputy Financial Comptroller. Additionally, he has served in SAF/FMBOS, HQ AETC, and as the Financial Services Officer at both Mather AFB CA and Keesler AFB MS. Lt Col Bick was selected the Financial Management & Comptroller of the Year for 1997.



Career Development

by Colonel Thomas H. Cecil
SAF/FMPC

*A mentor can be
an invaluable
resource for any
individual
interested in
career
development.*

People really are our most important resource. People develop and operate our weapon (and financial) systems, ultimately determining mission success. People are an expensive resource. The FY99 President's Budget requested almost \$20 billion for pay and \$2 billion for training and recruiting for the Air Force. It takes a very long lead time to grow a seasoned workforce. We have to aggressively compete to recruit and retain people in a tight labor market. Budget dollars are scarce. We need more funding than is available to maintain readiness and modernize for the future. These are all reasons why it is important to get the most out of the investment that we make for our human resources.

We go out of our way to recruit quality people. Career development allows us to maximize the potential of those people with training, education, and experience.

A successful career takes luck. Luck is where preparation meets opportunity. The Air Force is full of opportunity. Preparation takes hard work and is greatly enhanced when guided by good information.

There are abundant sources of information to guide career development. The Air Force works hard to keep people informed. We have recently created a web site "<http://www.hq.af.mil/SAFFM/menu.htm>" on our **SAF/FM Home Page** to help people research information concerning career development.

A mentor can be an invaluable resource for any individual interested in career development. A mentor is not a substitute for personal research, personal planning, or hard work. A mentor is very useful for alerting individuals to important considerations that might otherwise be overlooked and for providing a more objective analysis of different courses of action.

Everyone has at least one mentor, their supervisor. Everyone also has a commander or civilian director. We also have NCOICs, superintendents, and senior enlisted advisors. We all have professional organizations we can participate in to network with peers and successful leaders. Take advantage of the help these people offer you.

Be smart. Pay attention to information that impacts your career. Guide your career development efforts with a plan. Bounce your plan off experienced mentors. These actions will allow you to get the most out of the work you put into training, education, and your job that, in turn, becomes the foundation of a successful career.



FOCUS ON: HQ AMC

LeaveWeb

by the LeaveWeb Project Team

Imagine the challenge to eliminate four hours of daily document processing within the Customer Support section by replacing thousands of documents with a new paperless process while improving service to our customers. That's exactly the task HQ AMC/FM, in conjunction with the 375th Comptroller Squadron, has undertaken by designing a paperless, automated military leave system. The proposed system, **LeaveWeb**, is in prototype development at Scott AFB, Illinois. The goal of the LeaveWeb system is to create a paperless environment that eliminates the triplication of effort involved in the current AF Form 988 military leave process.

Under the current military leave system, the member completes the AF Form 988 and forwards the request to his or her supervisor for approval. The supervisor must then contact the unit orderly room to obtain a leave authorization number. The unit must record the leave information in a manual leave log and issue a number to the supervisor. The supervisor then approves the leave and forwards copy one to the FSO, copy two to the member, and retains copy three until the member returns from leave. When the member returns from leave, copy three is completed and forwarded to the unit orderly room for annotation on the leave log. If there was a change in leave dates, the form is forwarded to the FSO for correction. Meanwhile, the FSO must keystroke the information into the Defense Joint Military Pay System (DJMS) each time they receive copy one or three on a member. Altogether, the leave information is written or keystroked at least three times by different people.

LeaveWeb proposes to replicate the current system on the Internet. The member will log into the local LeaveWeb Internet site and enter the leave request information. This is the only time the information is keystroked into any system. LeaveWeb will generate an e-mail notification message to the member's designated approving official advising of the pending leave request. The approving official then logs in to the same LeaveWeb Internet site to either approve or disapprove the request. After approval, the request is electronically forwarded to the unit orderly room for further validation and leave number assignment. The orderly room logs in to LeaveWeb to complete this process. The member is then notified via e-mail of the approved request and may print a copy, if necessary, of the approved AF Form 988. Under LeaveWeb, the unit will have the ability to process all of the day's leave requests in one LeaveWeb session. They will have an automated leave log and the ability to do a wide range of inquiries in the system.

In the FSO, the Customer Support section will extract a daily file from LeaveWeb with all the base's approved leave transactions for upload into DJMS. The transactions will already be properly formatted for input. LeaveWeb eliminates the need to keystroke ordinary leave documents in the FSO, significantly reducing FSO workload. Each day, Customer Support will also upload the Daily Register of Transactions data file output from DJMS to LeaveWeb, which will reconcile all charged leaves and maintain the unit's automated leave log.

The LeaveWeb project team is led by Colonel(S) Rich Weathers, Chief Programs & Analysis, HQ AMC/FMP. The HQ AMC/FM team members are Denise Cavanaugh, SMSgt Jim Malone, SMSgt Fran Dunn, and MSgt Ray Kelly. The 375th Comptroller Squadron members are MSgt Sakenna Dixon and SSgt Steve Urick, along with contracted application development support from NCI in Fairview Heights, Illinois. LeaveWeb prototype testing will commence at year-end at selected sites on Scott AFB. The LeaveWeb team anticipates delivering a successful product that will remove triplicate input of data at the unit and FSO while providing new automated abilities that did not previously exist. A paperless environment—what a deal!





NOTES FROM THE:

Deputy Assistant Secretary, Budget

by Major General George T. Stringer

Financial Information Resource SysTem (FIRST). The FIRST software development (only) is on hold for FY99. The FY99 Appropriation action deleted funds for FIRST software development. The Air Force had budgeted for FIRST development in FY99 and planned task orders to improve access to execution data at base and MAJCOM levels. Additionally, we planned a modernized funds management/funds release capability at all levels. We are currently reviewing options to include an evaluation of the impact of a delay to legacy budget systems.

Budget and Accounting Classification Code (BACC). In the past few months, we have made progress toward producing the BACC. BACC is the means to record all financial transactions within all Departments using a standard budget and accounting classification structure. The BACC structure is composed of major fields, each having related data elements and characters. This structure provides the opportunity and avenue to establish global edits for use throughout the Air Force and other DoD departments with the ability to include general ledger pro forma postings at the time transactions are recorded in the accounting system. BACC is the framework or common language for interrelating planning, programming, budgeting, execution, and accounting functions. The BACC task group members recently presented OSD with a game plan to realign the Military Pay budget activities. This structure would allow for Basic Pay & Allowances to be in BA01 and all PCS and TDY travel pay and other entitlements in BA02. The advantage of these changes would be a process that will allow POM and budget pay calculations to be derived from subcomponent data. Travel entitlements can be calculated based on approved training programs, personnel strengths by category of trainee, and cost data. Military Pay will map to the FYDP through end-strengths spread by category and the average annual cost factor for each category. At this time, the task members are waiting for a decision from OSD.

Meanwhile, the Program Manager (DFAS-HQ) for BACC has addressed the issue of bringing the primary and alternate BACC members together for a conference to do a complete "walk-through" on the BACC matrix. This conference should be in January 1999.

Next, we'll be gathering and analyzing the B&C fields for Military Construction, Family Housing, O&M, and Working Capital Fund to populate a database to reflect/clarify BACC data. This information will match Air Force

and other Services' data against the BACC data structure matrix.

FY99 Appropriations. FY99 Air Force funding including the Defense, MILCON, and Supplemental appropriations totals \$77.4B. When we consider adjustments such as transfer, foreign currency, fuel prices, and inflation, Air Force buying power has increased about \$1.1B, about \$600M was directed toward the Air Force's highest priority shortfalls. Specifically, Congress added over \$300M for spares and depot maintenance plus another \$300M for MILCON projects programmed in the FYDP. Increases of about \$200M were directed toward RPM, BOS, and Recruiting. Other items funded in the FY99 Emergency Supplemental include construction projects and Family Housing O&M to help repair storm damage caused by Hurricane Georges at Keesler, Eglin, Hurlburt, as well as, Gulfport ANGB. Finally, there are resources in the emergency supplemental, such as the \$1.1B appropriated to DoD for Y2K shortfalls, which will ultimately be transferred to the Services and other DoD agencies, but these allocations are not yet determined.

Working Capital Fund (WCF) Initiatives. SAF/FMBM hosted a combination WCF brainstorming and idea summit on 27 Oct 98, drawing on selected managers from a variety of levels who have daily WCF management responsibilities. The purpose was to capitalize on the experience of knowledgeable people, surface ideas about what needs to be done to improve WCF operations, and coordinate existing efforts across a variety of functional areas. The group produced an outline of long-term and short-term initiatives to improve WCF operations based on these general principles: contribute to readiness and sustainment; simplify WCF process; develop more accurate inventory accounting; consider redefining SMAG business as repair rather than sales; develop alternative pricing on marginal cost basis; establish a clearing-house to deconflict the many IPT improvement efforts. OPRs and timelines are now being added to the list of ideas produced by the group. Follow-on meetings are in the works for a stand-alone session on information systems, comparing and tracking progress, and a special look at inventory accounting. The group will meet early next year to evaluate and draft a two-phase plan for changing inventory accounting and basing SMAG prices on repair costs—this is, SMAG would no longer sell or account for inventory as it does today. Tasking for this requirement emerged from a 10 Nov 98 meeting between SAF/FM, AFMC/CC, and DFAS and could result in far-reaching changes in WCF operations.

NOTES FROM THE:

Deputy Assistant Secretary, Cost & Economics

by Mr Joseph T. Kammerer



Since this is my first message in *The Air Force Comptroller*, I would like to give you some of my thoughts from my first six months in my new position. First, I would like to say that I am delighted to have been selected for the position. I believe that with the changes in the way we do our business, the adoption of the Defense Reform Initiatives (DRI), and the revolution in business affairs in the Air Force and throughout DoD, this is a challenging time to be involved in cost and economic issues. I look forward to working these issues and participating in Air Force decisions during the coming months.

During the last twenty years since I directed the Navy's first independent cost estimating and analysis group, there have been many changes in the way we conduct business and many improvements in the tools we use to do our jobs. First, we no longer operate as the "independent cost estimating" group for major weapon systems designated as ACAT 1D programs. For these programs, independent estimates are produced by OSD(PA&E). Congressional legislation in the 1990's made this very clear. However, we play a key role in the process by developing the Service Cost Position (SCP), which represents a coordinated Air Force view of the most likely life cycle cost estimate of the program. The SCP is the final product of an iterative process of reconciling the Air Force Cost Analysis Agency's (AFCAA) independent Component Cost Analysis (CCA) and the Program Office Estimate (POE).

The coordination takes place through the Air Force Cost Analysis Improvement Group (AFCAIG) which I chair. There are no longer two estimates presented to Air Force decision makers, one representing the program office and one representing an independent group. The coordinated SCP represents the Air Force's best efforts to provide a single life cycle cost estimate for the weapon system program. For ACAT 1D programs, this estimate is then presented to the OSD CAIG who makes an independent estimate and provides their evaluation to the Overarching Integrated Process Team (OIPT) and ultimately to the Defense Acquisition Board (DAB). For ACAT 1C Programs, the SCP is presented to the Air Force IPT, while the CCA developed by AFCAA serves as the independent estimate required by law. The OSD CAIG is not involved.

In this process, AFCAA adds value to the process in two ways. First, they independently estimate the cost of the high cost/high risk components of the weapon system and conduct a sufficiency review of other parts of the program office estimate. Secondly, they help the program office to better understand costs and methodology. Working together with the program office, we can do the best possible job for the Air Force.

Our Air Force customer in this process is SAF/AQ and we work closely with the principal deputy, the PEOs, and the program managers. We view our short run measure of success as presenting a documented, substantiated, credible cost estimate which survives the process without substantial cost and budget changes being forced on the Air Force. In the long run, we view our success as presenting a reliable cost estimate for the program that will come to fruition given the assumptions under which the cost estimate was developed. In the final analysis, if the weapon system is acquired for the projected costs, the Air Force will be served best. Good cost estimates are vital to the Air Force's ability to program and budget adequately for projected future costs for major weapon systems.

It is not in the Air Force's best interest to underestimate major weapon system life cycle costs. And yet, there seems to be pressure to do this. As we operate with fewer funds available to modernize our weapon systems, there is pressure to program more weapon systems and quantities than good cost estimating and analysis would justify. With pressure to reform our acquisition processes to buy weapons at less cost, we are witnessing some program offices projecting cost reductions that are not adequately justified or substantiated by any development or production experience. As you might imagine, we are having a difficult time defending these positions with the OSD CAIG.

Also, attempts to implement acquisition reform concepts for major weapon systems are resulting in waivers for collecting cost data which are needed to estimate the costs of future weapon systems. The end result may be a "throw back" to the days when only "contractor estimates" were used to project future costs. This practice led to widespread and large cost

Continued on Page 35



NOTES FROM THE:

Deputy Assistant Secretary, Financial Operations

by Mr John J. Nethery

Use of Chief Financial Officer (CFO) Title. Under the CFO Act of 1990, the USD(C) was appointed the Chief Financial Officer for the DoD. No stipulation was provided for the appointment of CFOs for DoD components. Neither the title *Chief Financial Officer* nor the acronym *CFO* should be used to define or describe any other position.

Receiving Report Guidance. DFAS-DE provided further guidance concerning receiving report documentation via Interim Message Change 98-5. Receiving reports must include contract number/purchase order, adequate description of the supplies or services that were received or performed, date supplies or services were received, quantities of supplies or services received, total dollar amount, signature of receiving activity official authorized to receive the supplies or services, printed name, title, mailing address, and telephone number of the receiving official, and a "received" or similar statement. The Integrated Accounts Payable System (IAPS) generated Request for Receiving Report, which many activities submit as proof of receipt, does not meet the minimum requirements outlined in this guidance. If the IAPS product is used, add the following: an adequate description of the goods or services received or performed, and the receiving activity official's printed name, title, and telephone number. Receiving Reports that do not meet these minimum requirements will be returned. This delays payment and increases the likelihood of Prompt Payment Act interest penalty or lost discount.

Conversion of Enlisted to Civilian Positions. Forty-six of 106 funded FY99 Financial Services Office enlisted positions were converted to civilian positions effective 1 Oct 98. This was a result of selective MAJCOM requests to establish civilian senior accountant positions at Financial Services Offices.

Annual Statement of Assurance. The FY98 Annual Statement of Assurance, the compliance report for the Federal Managers' Financial Integrity Act, was signed by the Acting Secretary of the Air Force. Supporting statements from primary reporting entities indicate the concept and requirements of internal management control are synthesized by Air Force leadership. Special thanks to all who participated in the end-of-year reporting process.

Web-Based Resource Advisor Training. The internet based Resource Advisor Tutorial is now complete and

available! Appropriate for all levels of financial management, it's only two-three hours, includes a self test, and a completion certificate financial analysis officers may want to keep in their records. The tutorial can be accessed through the SAF/FM home page under "What's New", or the web address: <http://www.hq.af.mil/SAFFM/saffmra/>. For those without internet access, a limited number of CD-ROMs will be available upon request. The project officer for this tutorial is Maj Yolanda Grove, SAF/FMPC, DSN 224-5398 or e-mail grovey@pentagon.af.mil.

Education Opportunities. At the beginning of each fiscal year, the Air Force Education Requirements Board (AFERB) meets to review and prioritize education and training requirements for Professional Continuing Education (PCE) and Advanced Academic Degree (AAD). FY00 results for SAF/FM are as follows:

PCE: Professional Military Comptroller School
130 Air Force slots

AAD: 1 PhD
9 Master of Science degrees—Cost Analysis
(offered through AFIT)

In the past, primary consideration was given to Captains and Majors where the potential for payback is higher. Prior to the AFERB, AF/DP or the functionals solicited quotas from the field. However, of the 9 master's degree slots allocated last year, only 7 were filled. This makes it difficult to justify positions, and extremely important every slot is filled in FY00. For more information, contact AFPC, Capt Tim Little, DSN 487-5031.

Travel Card Update. By now you should have the new NationsBank Visa government travel card. Public Law 105-264, *Travel and Transportation Reform Act*, was signed, and we are starting to get policy questions. Watch the SAF/FM web site for guidance. The official government travel charge card is still only available to Federal government employees. Contractor travel cards are not part of the official government travel card program.

Defense Review Initiative Directive (DRID) 20 — Review of Inherently Governmental Functions. The DRID 20 process of coding billets to indicate whether they can be outsourced is in its final stages. At press time, the CSAF had been briefed and the package was in SECAF for approval. The next step is OSD for review and then to Congress.

NOTES FROM THE:

Auditor General of the Air Force



by Mr Jackie R. Crawford

Auditors as Consultants

In my July 1996 article, I discussed a new type of audit service called Management Advisory Services (MAS). We began MAS because, like the rest of the Air Force, we saw the need to change how we did business. Further, the National Performance Review suggested reorienting audit/inspection efforts to a more customer-oriented approach. This article updates you on the progress of this service.

MAS Parameters

We designed the MAS to provide quick responses to management needs by: answering specific questions, evaluating alternatives, fact finding, "scoping" known problems, or documenting a program control structure. MAS work primarily addresses issues that do not require traditional audit services. Because these efforts do not have to comply with audit reporting standards, we can complete the work faster.

Extent of Services

Initially, we offered the service only to HQ USAF and MAJCOM officials but eventually expanded the program to installations. MAS requests have resulted in a variety of efforts that helped the Air Force address specific issues; enhanced internal controls; and allowed auditor participation on management action teams. In the past 3 years, we completed over 750 MAS projects and presently expend almost 13% of our resources on these efforts.

Industry Trends

Similar increases in consulting services are occurring throughout the professional community as economic conditions and growing competition motivate firms to diversify. Overall, consulting revenues increased almost 18% in 1997. Across the board, public accounting firms and internal audit organizations are expanding their consulting ca-

pabilities. Auditors are uniquely positioned to provide this service through their diverse experience, knowledge, and expertise.

Consulting Efforts

Through MAS requests, Air Force management has asked AFAA to work in such areas as acquisition workload, depot maintenance, competitive sourcing and privatization, Year 2000, and medical. Also, we assisted the Air Force in responding to Congressionally mandated studies/inquiries, OSD initiatives, and other requests for information. One MAJCOM asked for an assessment of procedures for fielding an updated version of an aircraft. In addition, we have several ongoing MAS engagements to ensure adequate internal controls exist in financial and feeder systems. This work directly supports Air Force efforts to produce auditable financial statements as required by the Chief Financial Officers Act of 1990.

Maintaining Audit Independence

Government auditing standards call for auditor independence and specify required reporting procedures. Standards are less specific for MAS work, so we have established internal criteria which do not require published reports. In general, MAS efforts do not exempt areas from future audit coverage; however, the actual MAS auditor would not be allowed to conduct near-term audit work in the same area. Also, we would promptly convert to a regular audit or call the investigators in the case of illegal acts or fraud.

Summary

The feedback I have received indicates Air Force officials are pleased with this service and the number of MAS requests continues to grow. In fact, we have experienced repeat requests from several senior officials, demonstrating their satisfaction with our product. We believe our MAS results are providing real time responses to our customers' needs.





NOTES FROM THE:

Director, Defense Finance and Accounting Service—Denver Center

by Mr Steve E. Turner

Debt and Claims Management Focuses on Customer Service. Still dealing with the challenges of consolidating all DoD out of service debt and DFAS Debt and Claims Management operations to Denver, the team is pulling together to reduce the Federal deficit while maintaining outstanding customer service.

A few examples of their accomplishments include:

- The average Congressional and special interest inquiries inventory balance dropped from 270 last year to 60 this year, over a six-month period. This means customers' questions are being answered more thoroughly from the onset.

- Over 9,700 waivers and remissions were processed, with more than half approved, for a total of \$8.7 million.

- Over 7,000 cases involving correction of records were completed, paying out \$14.4 million. This means customers realize DFAS takes their inquiries seriously and is making sure they get what is due them.

DFAS collected and returned to the Treasury \$109 million in individual and Air Force governmental indebtedness. The amount is significant because the return for the dollar represents more than seven times the cost of running the function for DoD.

Y2K—Where Are We Now? Year 2000, or Y2K as it is commonly referred to, will be upon us before we know it.

Y2K does not signal the end of the world; however, we anticipate the possibility of some disruption in operations. There are currently five Y2K "Threat Scenarios" the DFAS-DE planning committee has identified, are acting upon, and are striving to eliminate before the year 2000:

- **Worst Case Scenario:** Global Y2K related problems, massive infrastructure failure within the US, and chaos.

- **DFAS Site Infrastructure Problems:** Center/Operating Location (OPLOC) localized Y2K problems, power outage, external phone service disruption, and sewage problems.

- **Federal Reserve Board (FRB)/Financial Market Problems:** FRB is unable to process electronic fund transfer (EFT) payments, financial institution disruptions, and automated teller machine (ATM) failures.

- **DFAS Systems Failures:** Y2K system failures, access or security anomalies, and processing software/hardware problems.

- **Zero Day Shutdown of Computer Operations:**

(December 30, 1999 through January 3, 2000) Computer operation fails to start up when business reopens.

DFAS-DE has initiated action to address and build contingency plans for each scenario mentioned above. Each automated system will have a contingency plan attached to their Living Disaster Recovery Planning System (LDRPS) addressing the actions needed to counter the threats.

As our "accounting process" is generally at the end of the financial processes, the worst case scenario will basically call for the suspension of most accounting activities until such time that the systems are available. Manual process guidance will be incorporated to ensure critical mission funds distribution reports are accomplished. The contingency plan also identifies the relocation site for each system for the local DFAS Center/OPLOC in the event of site infrastructure failure. Additionally, DFAS and DoD, are working with Treasury to ensure contingencies are planned to ensure all payments (military, civilian, retiree, annuity and vendor payees) are submitted both timely and accurately.

The DFAS-DE Accounting Directorate has identified and reprogrammed any Y2K system deficiencies. As of the end of October 1998, all systems administered by the Accounting Directorate have been certified as Y2K compliant. Contingency plans for each system will also require running backup files on the last workday of 1999 so files can be restored if problems are encountered.

Success Story—1998 Fiscal Yearend Conversion. An integrated process team (IPT) now handles all system-related issues such as system performance, future system enhancements, and fiscal yearend processing.

As a direct result of the IPT meetings, the 1998 fiscal yearend conversion was the best in the history of accounting and finance for DFAS and its customers. The fiscal yearend conversion was completed by October 8, 1998, for the General Accounting and Finance System (GAFS) and the Integrated Accounts Payable System (IAPS) and October 9, 1998, for the Standard Materiel Accounting System (SMAS).

DFAS-DE also established a web site to provide timely information and quick system updates. The website, <http://info-de.dfas.mil>, is accessible to users with a ".mil" extension. There is a link to and from the SAF/FM web site. The site contains all yearend correspondence, yearend points of contact for all systems, operational wringout package, and the yearend certification regulation.

NOTES FROM THE:

Standard Systems Group



by Lt Colonel John H. Gill

Calendar year 1998 was a year of major challenges for the Financial Information Systems Program Office. Challenges that I am pleased to report have been successfully met. With calendar year 2000 less than a year away, and fiscal year 2000 even closer, I am confident that our systems are ready for operation in the new millennium. We have expended many thousands of hours modifying and testing our systems for a multitude of Year 2000 (Y2K) conditions. All systems have now been certified as Y2K compliant. However, we have plans for additional testing of our systems during 1999 including complete testing of all interfaces end-to-end. In addition, the Standard Systems Group is planning for increased user support from a "Y2K Crisis Action Center" for the period 1 October 1999 through 31 March 2000 to provide quick response to any field problems. The additional testing and Crisis Action Center, along with purchase of additional automated test tools, have been submitted as unfunded requirements through Air Force and DFAS channels. We are confident these requirements will be funded. In addition to Y2K efforts, we completed transition of the Standard Materiel Accounting System (SMAS) to Defense Information Infrastructure—Common Operating Environment (DII-COE) compliance. SMAS will be implemented on a client server computer using a Relational Database Management System (RDBMS). The previous SMAS system that was operational on the UNISYS mainframes was successfully transitioned to Microfocus COBOL and thoroughly tested and functionally validated by DFAS-DE. Graphical User Interfaces were developed for transaction input and also functionally validated by DFAS-DE. The revised system has been tested and Y2K certified. All Y2K modifications were completed and the system meets all Y2K criteria. The system was implemented in December 1998 at the Ogden DMC with the San Antonio and DFAS-DE/O OPLOCs being the first sites. Other OPLOCs will be implemented in early 1999. In addition to Y2K and SMAS, I would like to update you on other efforts currently in progress.

Integrated Accounts Payable System (IAPS). IAPS has been modified to support Commercial Purchase Card transactions. These modifications per-

mit a participating financial institution to send Electronic Data Interchange (EDI) 810 Commercial Card Transactions and 821 Obligation data through a Defense Information Systems Agency translator for creating all IAPS records necessary for making payments. The system was implemented in November 1998. IAPS plans a March 1999 release for two other EDI 810 Invoice transactions, Commercial Invoice, and Grants.

Integrated Paying and Collecting System (IPC). IPC is currently being modified and transitioned to an open system environment (OSE), and will be implemented on a client server computer using an RDBMS. IPC currently shares a UNISYS DMS database with IAPS. The OSE IPC will be separated from this environment and will require an IAPS interface. The OSE IPC will employ a graphical user interface and provide for Phase I Centralized Disbursing capability. The initial implementation is planned for March 1999 at the Ogden DMC with the DFAS-DE Disbursing Office, DSSN 3801 being the first site. DSSN 3801 has no IAPS interface.

The IAPS interface is currently scheduled for implementation in October 1999 and will allow for other sites to use the IPC OSE.

Financial Information Systems Assessment. At the direction of SAF/FM and DFAS-DE/D, the Financial Information Systems Program Office is conducting an assessment of financial information systems supporting Air Force business processes. This six-month initiative will assess the functional and technical content of current Air Force and DFAS-DE systems and will provide a starting point for a comprehensive financial management systems modernization program. Information gathering is being accomplished by two means, on site visits by a combined government and contractor team and by survey via the Internet. We ask that all participating organizations and personnel provide timely and complete responses to our data request. This is extremely important to insure we accurately document the current environment. The next step in this effort will be designing the future systems environment including improving and modernizing existing systems and processes. I will keep you updated on this effort as it progresses.





NOTES FROM THE:

Professional Military Comptroller School

by Major Buck Alleman

Why PMCS?

I have had the honor and privilege of sitting as the PMCS Selection Board Administrator/Recorder for the last year. Those that became PMCS alumni during FY98 can rest assured I have firsthand knowledge of their education and experience. Now that I have (been tasked) the honor of writing these "notes," I find myself dwelling on a certain aspect of the selection board experience that was less than rewarding. Namely, we were not so much a "selection" board as we were a "screening" board. For the past year, the number of Air Force applicants has been barely sufficient to fill the Air Force quota of 26 students per class. It's nothing like the abundance of yesteryear when selection board members had to carefully, painfully winnow out applicants in stiff competition. However, this article is not a direct plea for more nominations, but an indirect answer to the query—why PMCS?

There must be dozens of good reasons to justify the existence of PMCS (hey alumni, sounds like a good seminar discussion topic!). For the purposes of simplification and categorization, let's divide a few of the reasons between the corps and the corporal. In other words, does PMCS serve for the good of the corps (DoD comptroller organizations), or for the good of the corporal (you)? While both are true, I'm more interested in the latter. PMCS is looking for a FEW good students—Fit, Educated, comptroller Warriors.

Total Personal Wellness courses account for about 10 percent of the curriculum at PMCS. At first glance, many of our new students challenge the need for so much emphasis on developing a personal fitness program, and promoting a general awareness of a healthier approach to life. This article is too short to cite support for our emphasis; I believe that most managers are well aware of the benefits of a healthier workforce (less lost time to sick leave, etc.) The real proof of the pudding is in our end-of-course critiques that routinely thank us for pushing personal wellness. Many students underwent genuine life changes for the better that they couldn't wait to share with family and friends. Granted that physical and mental fitness is a prerequisite for doing things well, but we must also educate ourselves to do the right things.

In 1968, PMCS was chartered to provide "a course in military Comptrollership...taught at the professional

level...as 'education' rather than 'training'." The course was originally designed to bridge the gap between functional area expertise and broad managerial responsibilities. Is it a coincidence that PMCS was created six years after the implementation of the Planning, Programming, and Budgeting System (PPBS)? The timing of the course could have been connected by senior FM leadership to recognition that PPBS was not going away. In other words, PPBS demanded a more systematic, educated approach to DoD comptrollership. Today, PMCS provides graduate-level education for the good of the corps by providing masters of managerial comptrollership in the DoD workforce. I invite you to visit our website at <http://www.au.af.mil/au/cpd/pmcs> for a complete description of our academic courses. By the way, it's not so bad for the corporal either; did you know you could receive up to six graduate semester hours of college credit for successful completion of PMCS?

Soldiers must run far and shoot well; comptrollers must run far and compute well. It is the combination of fitness and training that produce good warriors in the field. Comptrollers have no less an obligation to train their minds and bodies for combat in the workplace. PMCS is frequently touted as the pinnacle of education in our career field. Organizational heads are routinely encouraged to promote our school as a critical milestone for up-and-coming DoD financial managers. It's good for business, which is good for the corps. However, I urge all you corporals, that haven't yet attended, to consider the personal benefits briefly outlined above. PMCS is not the pinnacle of comptroller education. A truer statement is that comptroller folks must view education as a "never-ending story." Thus, the ultimate comptroller Warrior—one who finds continuing education challenging, fun, and personally rewarding.

My boss just informed me I'll remain the Selection Board Administrator/Recorder—for the foreseeable future. So please, make my day by making it harder. I encourage *every* field grade officer/civilian-equivalent in comptroller and comptroller-related fields to demand the chance to attend. Remember, the PMCS corps is looking for a FEW good students; not just a few.

Why PMCS? Why...you!

NOTES FROM THE:

Comptroller Officer Assignments

by Captain Edward Leszynski, DSN 487-5031

I'd like to start off my first official correspondence to the Financial Management career field by thanking Maj(S) Tim Little and Capt Will Lorey for the warm welcome to the Air Force Personnel Center (AFPC). In my short time here, I've learned a lot by participating with the Commander's Selection Board and Assignment process. Also, I've had some exciting opportunities such as briefing at PMCS and at the ACC Comptroller's Conference. Recently, I attended the FM Executive Session in early November.

As Tim Little stated in his last article, I have a broad background with previous base level assignments in PACAF at Kadena AB, Okinawa, Japan, and in USAFE at Iraklion AS, Crete, Greece (now closed). Following these assignments, I went to Wright-Patterson AFB OH to work in the Special Operations Forces Systems Program Office, which worked closely with USSOCOM. I also graduated from AFIT in the Cost Analysis Master's Program. My last two years were spent at Los Angeles AFB CA in the Satellite and Launch Control (SPO), which worked closely with AFSPC. In short, I've had a wide variety of jobs (for a Captain), and am always willing to talk about the pro's and con's of the various types of jobs in the Air Force.

Being the new guy at AFPC has been quite a learning experience, especially with the new assignment system coming on board. So far, the single most important bit of information that I've picked up since being here at the AFPC is the importance of good career counseling. According to Capt Leszynski, career counseling involves several key aspects. The first is to seek career counseling from the right individuals. This is not limited to just your commander. I believe you can get valuable insight and information from your peers, supervisors, and even your assignment officers. For instance, particularly for young officers, your peers are serving in a variety of jobs such as base-level finance or budget, acquisition, or even a special duty assignment. I recommend calling your peers at various locations and jobs in order to learn what your responsibilities will be for a given job.

Also, they can provide information on how an area fits your family's needs or meets your personal interests such as education or extracurricular activities. For instance, since I just departed Los Angeles, I can honestly say that most people really enjoy their assignment. The point is, over the years the Air Force has lost a lot of officers who chose to separate from the Air Force instead of taking a less than desirable assignment. My advice is that if people had sought the right information many people would not have chosen to separate.

Next, it is important to get the right kind of career advice. Our career field has changed over the years which has led to many officers having unique career paths. The point here is that you should look at the Financial Management Career Pyramid and understand that you do have quite a few options. One very important aspect is to define your goals, both long term and short term; in addition to your career and family goals. By understanding where you want to be at a certain point, be it a promotion board or separation date, we can help you formulate a game plan to manage your career.

My last point is that you can always use career advice, even if it is "you just got to your new assignment; do your job for a few years, and then give me a call." Seriously folks, I look forward to serving you and making the transition to the new assignment system a little easier for all of you. Hopefully, by the time everyone is reading this the new assignment system will be running smoothly. If you are having problems with the new assignment system or just need a little career advice, please feel free to call me or Tim Little anytime at 487-5031. Our job is to provide customer service (support the field), and I think most people in our career field understand what it means to provide good customer service. My personal philosophy is no question is stupid or a waste of time. For those of you who have already talked to me you know that I'll always try to provide an honest answer.



NOTES FROM THE:

Comptroller Training Flight

by Captain Whitney Broussard

Fear, anxiety, and skepticism are words often used in conjunction with the word **change**. Well, the only words I am using with this new change in assignment are excitement and challenge. Having been an Accounting and Finance Officer at Altus AFB OK and Lajes Field PO and a Budget Officer for 9th Air Force/USCENTAF, the mission here at the Comptroller Training Flight is very different from any other job I have had in the past. It is challenging not only because of the mission but the many changes our career field faces over time. This year is no exception. I volunteered to come to the Schoolhouse and teach the Financial Management Staff Officer Course (FMSOC). Upon arrival, I was informed the flight was in the middle of a reorganization. So, now I am leading not only FMSOC but also the Basic Financial Management Officer course. I have the pleasure of working with a great group of instructors that not only make this job fun but very rewarding.

The enlisted courses are in the process of merging yet another time. By October 1999, the basic apprentice course will include instruction from the Financial Management and Services Apprentice course along with condensed material from the Financial Analysis Apprentice course. Upon completion of their 5-level, members will be afforded the opportunity of further training through the Financial Analysis Supplemental course.

The officer courses have not been without change. We moved some units of instruction to places within other blocks. Both students and instructors felt the changes presented a better flow—more realistic and easily understood. We have taken the Financial Plan, Economic Analysis, Initial Distribution, and Status of Funds exercises and incorporated a more realistic approach by using a live database. When the student completes the Economic Analysis, they can see the project through all of the stages in the budget cycle. This gives them the fundamental basics to help them in the field, while introducing them to real world issues in Financial Management. The Basic Financial Management Officer course has just completed

validation and will be on-line with the new material January 1999.

FMSOC is also in the middle of a rewrite. Captain Andy Truitt and MSgt (Sel) Jim Golden have been putting the finishing touches on what we hope to be a more up-to-date course of instruction that will benefit the students. With the many changes in our career field, it is very challenging to keep current information flowing to students. While talking about current information, I would like to take the opportunity and thank all the distinguished visitors for their involvement in this class. A large percentage of information is passed on to students during guest lectures. Students get the opportunity to see the "Big Picture" aspect of our career field. Through student feedback, we have found the majority of students receive the greatest benefit during the class through guest speakers and luncheons. It has always been an important part of this course and I hope it continues in the future. The most recent class was one of the largest in recent years and included at a minimum, three speakers per week and a maximum of five in one week. We truly appreciate your time and look forward to your continued support.

Now for my recruiting pitch. First, I would like to ask my colleagues in the field, wearing the current rank of captain, to consider an assignment to the schoolhouse. As of December 1998, there are two vacancies for instructor positions. Please check with the Comptroller Assignment Team for current status. Second, if you or your personnel are interested in attending any of our courses, please contact us for information concerning types of courses, dates, and quotas. Our training manager, Ms Joan Nehlsen, DSN 736-7353, will be more than happy to assist you.

The business of training is crucial to the Comptroller mission. Working together, we can continue producing the best financial managers the career field has ever seen.

NOTES FROM THE:

Chief for Enlisted Matters

by CMS Lorraine A. Tanner, DSN 224-5437



I would like to talk about the Financial Management and Comptroller's Chiefs' Conference that was held the last week of October 1998 at Langley AFB VA.

It was a great conference and we got a lot done. The Chiefs have set three goals to accomplish this year.

The first goal is *to increase networking and crossfeed of information*. Each of you should follow their lead and work together to ensure everyone has equal access to financial management career information. My task will be to update and keep current the **Financial Management Enlisted Issues Home Page** to include as much information as possible to help you do your jobs.

The second goal the group established was *to increase visits to our schoolhouse*. We are going to have a Chief speak to every 7-level and 3-level class at Sheppard. Their focus will be on career progression, changes in the business, and general enlisted issues. I believe these mentoring sessions will have a positive influence on our junior enlisted force and provide meaningful information, as well as, an active discussion, for you and your peers.

Finally, the third goal is *to enhance the training programs for the enlisted financial management community*. We will do this through four subgoals:

1. Increase the percentage of enlisted personnel certified on core tasks using the OJT Training Guides.
2. Develop an enlisted financial management individual development plan.
3. Develop a standard Air Force contingency course.

4. Increase the use of the OJT Training Guides.

Of course, training is critical for readiness and that is our primary concern. You must be ready to deploy anytime...anywhere.

So, as you see, your Chiefs' have worked very hard to make a difference for you. They are focused on taking care of you and helping you progress in our career field.

But the bottom line—YOU must work hard to make a difference as well. If there are ways you can build goals at the lower levels that support those your Chiefs have developed, do so. Make things happen!! Lead from the bottom up.

I would like to wish farewell to SMSgt Michael Sizemore, the Comptroller Enlisted Financial Management Training Manager, SAF/FMPC. He is retiring 1 March 1999 with over 23 years of service. Mike entered the Air Force in June 1975. He served at the following locations: the Pentagon, Hickam AFB HI, Rhein Main AB GE, MacDill AFB FL, the Air Force Academy CO, Comiso AB IT, Wright Patterson AFB OH, and Holloman AFB NM.

His military decorations include the Meritorious Service Medal with five oak leaf clusters, the Air Force Commendation Medal with two oak leaf clusters, and the Air Force Achievement Medal with two oak leaf clusters.

Mike has been a mentor, leader, trainer, supervisor, and friend to many. We wish him and his family well.

Congratulations to Air Force Space Command TOP DOLLAR 1998 Champs. You worked hard and we are very proud of your effort and success. Keep up the good work.

A special thanks goes to HQ Air Force Materiel Command and Eglin AFB FL for hosting TOP DOLLAR 1998. It was a first-class event!





NOTES FROM THE:

Financial Management Career Program

by FMCP Team Members

Behavior Inventory Scores: In August the Financial Management Career Program (FMCP), in a joint effort with the Communications and Information Career Program, Program Management Career Program, and the Logistics Civilian Career Enhancement Program, sent BI score sheets to Mission Support Squadrons at each base having eligible registrants. During this cycle, the FMCP target registrants were in grade 11 or grade 12, and new eligible registrants in other covered grades. In total, there were nearly 3,800 registrants, 2,800 of whom were FMCP registrants.

In an effort to streamline the BI process, the instructions, and Behavioral Inventory questions were placed on the web for viewing, printing or downloading to a Microsoft Word document for use during this BI cycle. Registrants without web access received the instructions and questions via e-mail. By the end of the cycle in mid-November, there were nearly 4,000 visits to the web site. The Air Force Personnel Center sent the actual printed BI score sheets to the Mission Support Squadrons for forwarding to career program registrants. The score sheets were returned to the career programs by either the registrants or the Mission Support Squadrons.

In an effort to ensure everyone had an opportunity to complete the BI, the FMCP sent a follow-up notice and a second copy of the pre-printed score sheet to the home address of registrants who had not responded by mid-November.

The individual results, as well as average scores by grade and competency and average Total Person Scores, will be available on the web in mid-January 1999 after approval by the FMCP Total Person Score Panel and Policy Council Chair.

Accessing BI/TPS Scores on the WWW: It is possible for a registrant to try to access scores on the web using an incorrect PIN or an improper format for the SSAN, and receive a "no matching records" message on the web. This, in turn, leads the registrant to believe they are no longer registered or have no BI score. To check your BI/TPS scores, access the web at "http://www.afpc.randolph.af.mil/civ_car/fmcp". When

you are there, double click on the line that reads "TPS—Take a look at your score". This will take you to another screen, click on the appropriate career program radio dial or button. You must then input your social security account number (SSAN) and your Personal Identification Number (PIN). Use only 9 digits in your SSAN entry, do not use any dashes, slashes, or spaces. Your initial PIN is your date of birth in a YYMMDD format. If you were born March 23, 1948, your initial PIN would be 480323. Everyone must select a new PIN at the time of initial logon. The new PIN can be any set of characters (must be six) and is *case sensitive*. TPS data is only accessible from official Air Force computers. Occasionally registrants will get an "access denied" which means the computer you are using to access the TPS data has not been identified as an official Air Force computer. In these cases, contact your local web administrator.

FMCP Registration: Last October the FMCP sent out several hundred postcards to people inviting them to register in the FMCP. We found that some civilian personnel flights (CPFs) told people that they had to wait for one year at the GS-11 level to register. That is bad information, and we highly recommend people register just as soon as they are eligible. A person can register in the FMCP as soon as they become a permanent GS-11 since they are within one year of being eligible for promotion to GS-12. Being registered qualifies people to take advantage of FMCP tuition assistance and assures they will be sent a Behavior Inventory (BI) during the next cycle. The BI is almost a prerequisite to compete for many positions at the GS-12 and above level. Registration instructions are available on the FMCP Home Page.

New FMCP EMail and World Wide Web (WWW) Addresses: The Air Force Personnel Center (AFPC) is moving to a new and improved E-Mail and www system. The new E-Mail address for the FMCP is: "fmcp@afpc.randolph.af.mil" and the new FMCP WWW Home Page address is "http://www.afpc.randolph.af.mil/civ_car/fmcp". The old addresses will still be available for use until about 1 Feb 99.

Cost and Economics (Continued from Page 25)

growth in weapon systems in the 1960's. As a result, the Service and OSD CAIG processes were initiated to provide DoD better cost estimating capability with less reliance on contractor estimates.

Cost Estimating and Analysis Models. Cost estimators and analysts are in much better shape today with the progress that's been made over the last 20 years in developing good models and tools to estimate and analyze costs. For example, the ACE-IT software (**Automated Cost Estimating Integrated Tools**) contains a variety of tools to analyze costs to develop cost estimating relationships (CERs), analyze risk and uncertainty, assist in cost proposal evaluation and "what if" studies. Another example is the Automated Cost Data Base (ACDB) which gives us the ability to load, automate, and sort data. Further, we have extensive databases in missiles and aircraft composite parts. With such tools, cost analysts can now do in hours what used to take days in the recent past.

The importance of space-related programs has grown dramatically over the years. Sophisticated models have been developed to estimate the cost of satellites, their payloads, launch vehicles, ballistic missiles, and instrumentation. The Unmanned Spacecraft Cost Model (USCM) is in its seventh edition and AFCAA has used the model since its inception. Other models exist to estimate spacecraft bus, communications payloads, imaging systems, and sensor payloads.

Acquisition Reform has encouraged program offices to employ innovative software development practices not traditionally used within the DoD. The use of these new practices presents challenges to cost estimators who need to determine the impact of these practices on software cost. Estimating methodologies and analytical techniques used to project software costs continue to be upgraded to account for changes in software technology. Software technology is changing at a much faster pace now than it did twenty years ago. Today's estimating models must address an increase in the use of higher order programming languages, programming tools, commercial off-the-shelf software products, reuse of software code, and more complex external interface requirements. The software models most often utilized at AFCAA are the SEER Software Estimating Model, the PRICE Software Cost Estimating Model, and the REVIC Model.

Significant challenges in developing techniques and models to assist cost estimators and analysts emerge with new technologies. For example, estimating the cost of stealth represents an increasing challenge. Stealth increases the cost of Engineering Manufacturing Development (EMD), Production, and Operating and Support (O&S). Enough data exists to indicate a significant increase in EMD costs. Although there is not enough data to develop cost estimating relation-

ships, data on individual programs clearly show an increase in production costs. O&S costs on individual programs also indicate significant increases, reflecting the constant attention needed to maintain the stealth low signature. We are currently studying better ways to estimate the cost impact of stealth on future aircraft.

Other Activities in Cost and Economics. The Air Force Total Ownership Cost (AFTOC) Information System went online for a two-month test on 1 October 1998 and is available on the internet (<http://www.aftoc.tasc.com>). AFTOC expands the Visibility and Management of Operating and Support Costs (VAMOSC) system; however, VAMOSC is still available at the AFTOC website. AFTOC is planned to be fully operational for aircraft systems on 1 January 1999.

AFTOC combines data from numerous data systems Air Force-wide, giving users one-stop shopping for cost information. AFTOC has historical O&S data normally found in VAMOSC but now also includes development and procurement costs, as well as programmatic data (inventory, flying hours, etc.). Cost information from all MAJCOMs and all bases is now available at one site. Currently, AFTOC contains direct costs down to the National Stock Number (NSN) level and indirect costs for all aircraft systems. In the future, AFTOC will capture all costs for all systems (aircraft, space, missiles, C4I) and add a capability for users to write custom queries. AFTOC is planned to be fully operational for all systems by 1 October 1999.

In addition to visiting various MAJCOMs and bases to brief the AFTOC system, our staff conducted the second AFTOC IPT meeting in July at Langley AFB VA. At the meeting, the IPT decided that AFTOC should support the Air Force Cost Analysis Improvement Group Cost Per Flying Hour (CPFH) requirements. We now have procedures in place to allow MAJCOMs the ability to analyze consumption level data in support of CPFH factor development for the FY01 Amended POM.

All AFTOC information is For Official Use Only. A user ID and password are required to access AFTOC data. I encourage you to visit the AFTOC site, request a user ID, and provide feedback on our data and methodology so that the Air Force develops the best system possible.

Competitive Sourcing and Privatization (CS&P). There is a great deal of action in the area of CS&P, including housing and utilities privatization and A-76 initiatives. Air Force housing officials have determined that over 60,000 Air Force housing units need either replacement or renovation. The FY96 National Defense Authorization Act (NDAA) provided the legal basis for DoD to use special "authorities" to address housing problems. "Authorities" are provisions of NDAA which allow specific actions, such as loan guarantees, direct loans, leasing or conveying land or units, differ-

Cost and Economics (Continued from Page 35)

ential lease payments (i.e., paying a developer the difference between market rents and the military housing allowance), and direct investments (e.g., investments in a company, in which the Air Force would become a limited partner). Now that the Air Force has concluded the first successful DoD housing privatization initiative at Lackland AFB, additional projects are planned at Elmendorf AFB AK, Mountain Home AFB ID, Robins AFB GA, Dyess AFB TX, Kirtland AFB NM, Wright-Patterson AFB OH, Patrick AFB FL, Dover AFB DE, Hurlburt Field FL, and Tinker AFB FL. (See our article on page 8 for additional housing privatization information).

Utilities privatization is another active area. Implementing Defense Reform Initiative Decision (DRID) #9, the Air Force plans to study over 460 utility systems at over 150 installations (both major and minor, CONUS and OCONUS, Active, Reserve, and Guard) through FY01. For most bases, four utility systems will be considered: natural gas, electricity, water, and wastewater. Some bases, mainly in ACC, AMC, USAFE, and PACAF, have been excluded from consideration due to readiness concerns. Except where considered a national security risk, infeasible, or economically untenable, the Air Force plans to rely on private sector or public utilities to meet its energy and utility needs. Comptroller personnel will have an important role to play, both by preparing economic analyses (EAs) and reviewing RFP financial evaluation criteria for housing privatization, and, for utilities privatization, by reviewing EAs prepared by contractors.

Turning to A-76, the Air Force studied over 9,000 full-time equivalents (FTEs) in FY98 and plans to study 8,500 in FY99. Over the next six years, the Air Force has identified over 40,000 positions for study in the A-76 process. In FY95, by comparison, only 1,400 FTEs were studied. A-76 is definitely a growth area as DoD tries to reduce its infrastructure and find more funds within existing budgets for weapon system modernization. Comptroller personnel have a vital role to play as independent reviewers of A-76 cost comparisons, ensuring that the studies are prepared consistent with OMB and Air Force guidance.

Activity Based Costing (ABC)/Activity Based Management (ABM). ABC/ABM is one topic you may have heard something about recently—we've received lots of comments and questions about it. ABC is a method for finding the cost of goods produced or services rendered, by accounting for resources by activities that can be related to output.

The foundation of ABC is the premise that output causes activities, and activities consume resources. ABM is what managers do with the ABC information. ABC/ABM is a good tool to determine the real cost of products or services and to ultimately reduce

costs or allow more to be achieved within the same budget constraint.

About 20 ABC/ABM efforts are in process or have recently been completed in the Air Force—over 10 in AFMC, such as the Financial Services Office and the F-108 Jet Engine Repair operation at Tinker AFB OK. The Air Force Center for Quality and Management Innovation (AFCQMI) is a major contributor to Air Force ABC efforts. They're involved in several studies, including studies in the environmental health and safety areas of industrial shops at Randolph AFB TX and Robins AFB GA.

SAF/FMCE serves as a resource center for ABC—offering a three-day class on ABC, with hands-on experience of software used for conducting ABC studies. Check out SAF/FMCE's ABC/ABM web site on the SAF/FM Home Page (<http://www.saffm.hq.af.mil/SAFFM>).

Upcoming Nonappropriated Fund (NAF) Oversight Audit. An AFAA audit of NAF oversight is planned by spring 1999. Many actions have been taken over the last few years to improve NAF Oversight, such as reengineering NAF oversight requirements and automating the NAF financial analysis process. While NAF financial analysts have improved their oversight in recent years, this audit will help us identify any areas where follow-up actions need to be taken to continue to improve financial oversight.

Summary. Air Force activities in cost and economics are as important and relevant to current issues as ever. Over the last 20 years, the process for developing cost estimates for major weapon systems has been streamlined with the development of a coordinated SCP. Good cost estimates for weapon systems utilizing new acquisition processes must be justified based on some type of demonstrated experience. Cost goals and cost objectives are encouraged but the goals cannot take the place of realistic cost estimates. We must continue to collect cost data on systems in order to update our cost models for future use. Total dependence on contractor estimates may not be in the best interest of the Air Force.

On economic issues, we must strive to support the Air Force with good economic analyses for privatization and A-76 studies. ABC/ABM is one technique which has yielded good insight for cost reduction in the private sector and is being utilized by all the services to better understand the real costs of products and services and to relate these costs to performance objectives. All of these efforts support the objective of reducing Air Force infrastructure costs. Cost reduction is paramount to the Air Force as we strive to provide modernized forces within our budget constraints.

PROMOTIONS



Colonel Rory B. Cahoon, Chief, Financial Analysis Division, HQ USAFE, Ramstein AB GE.



Colonel L.C. Williams, Chief, Financial Services Division, HQ PACAF/FMF, Hickam AFB HI



Air Education & Training Command

Gillian, Lamar B., to GS-14; HQ AETC/FMAS, Randolph AFB TX
Ivey, Pamela K., to GS-12; HQ AU/RPBO, Maxwell AFB AL
Lambert, Jo Ann, to GS-12; HQ AU/RPBO, Maxwell AFB AL
Mergenthal, Martin J., to Capt; 17 CPTF/FMF, Goodfellow AFB TX
Sutton, Diane K., to GS-13; HQ AETC/FMAS, Randolph AFB TX

Air Force Audit Agency

Agnew, Theodore, to GS-12; Pentagon
Benson, Reginald, to GS-13; Scott AFB IL
Graham, Kerri K., to GS-12; Tinker AFB OK
Lopez, Thomas G., to GS-13; Wright-Patterson AFB OH
Miceli, Leonard J., to GS-14; Arlington VA
Pham, Peter, to GS-14; Pentagon
Preston, Amy, to GS-12; Wright-Patterson AFB OH
Robertson, Barbara, to GS-13; Wright-Patterson AFB OH
Scheidt, Roger A., to GS-13; Wright-Patterson AFB OH
Smith, Carl T., to GS-13; March ARB CA

Air Force Reserve Command

Bravo, Charles, to GS-12; 433 AW/FMA, Kelly AFB TX
Meredith-Pogue, Penny, to GS-13; HQ AFRC/FMFS, Robins AFB GA
Walters, Mitch, to Capt; 939 RQW, Portland IAP OR

Air Mobility Command

McKinley, Kevin J., to 1Lt; 319 CPTS, Grand Forks AFB ND
Wilson, Douglas E., to SMSgt; 319 CPTS, Grand Forks AFB ND

Pacific Air Forces

O'Brien, David S., to MSgt; Kadena AB JA
Witsman, Michael D., to SMSgt; HQ PACAF, Hickam AFB HI

United States Air Forces in Europe

Dixon, Robert, to MSgt; 39 CPTF/FMF, Incirlik AB TU
Fiquett, Charles, to Maj; HQ USAFE/FMA, Ramstein AB GE
Lowenberg, Fred R., to Maj (AFR); HQ USAFE/FMFX, Ramstein AB GE
Robertson, Ronald D., to SMSgt; 86 CPTS/FMA, Ramstein AB GE

SAF/FM

Blue, Bob, to Maj; SAF/FMBOP
Carr, Mary, to Maj; SAF/FMP
Cooper, Sharon E., to GS-09, SAF/FMLB
Coulahan, John, to Maj; SAF/FMBOO
Ellett, Clai, to GS-14; SAF/FMBMR
Komarny, John R., to GS-11; SAF/FMLB
Mick, Thomas, to Maj; AFCAA/FMSS
Spaulding, Norman, to GS-14; SAF/FMBMR
Veatch, Christie, to GS-13; AFCAA/FMAW
Ward, Joe, to Lt Col; SAF/FMBP
Wussler, Don, to Lt Col; SAF/FML
White, Randy, to Maj; SAF/FMBMR

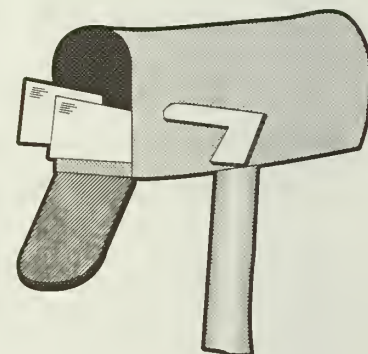


RETIREMENTS

Mr Arnold Brodsky, GS-15, Director of Internal Management Control, SAF/FMPI, The Pentagon, Washington, DC (No Photo Available).

Air Education & Training Command	Air Force Audit Agency	Air Mobility Command
Conklin, James, MSgt; 82 CPTS, Sheppard AFB TX Shishoff, John W., Lt Col; AFIT, Wright Patterson AFB OH Wiley, Robert, SSgt; 82 CPTS, Sheppard AFB TX	Akagi, Kenji J., GS-12; Mt Home AFB ID	Collatt, Warren L., SSgt; 319 CPTS Kingston, Carol, GS-7; HQ AMC, Scott AFB IL Lyons, Mark E., MSgt; 60 CPTS Murdock, Dennis, MSgt; 6 CPTS Taylor, Reggie, SMSgt; HQ AMC

Letters to the Editor



Greetings from Germany! I wanted to tell you that I enjoyed the October edition of *The Air Force Comptroller* magazine. It contained good information and good articles.

I have two comments. First, the article on page 9, *A New Travel Card*, has no author. There are a lot of "we's" in the article and I was wondering who was going to be doing "all the doing" talked about.

Secondly, what ever became of the suggestion a while back to include a letters to the editor section?

Regards and keep up the good work!

Colonel Faykes

Col Faykes -

Thanks for the compliments on the October issue!

A New Travel Card was written by Mr Hale. And here is the new section—Letters to the Editor. Hope you don't mind being the first one out of the mail box. Hopefully I'll have enough letters to include this section each quarter. So keep the cards, letters, and e-mail coming in!

Gloria -

E-mail addresses for at least the MAJCOM FMs and FMAs would really be a helpful addition to your FM organizational chart on page 20-21 of the October 1998 magazine.

ND

ND - This is one of the top 10 requests I get. Unfortunately, I do not have space enough to include e-mail addresses. I'll readdress this again next year, though.

ACES High

Technical Sergeant Dawn D. Coulter
Chief, Tier II Indexing Section
DFAS-OM
Offutt AFB NE



Technical Sergeant Dawn D. Coulter enlisted in the United States Air Force and entered basic training in April 1983. After basic training, she attended technical training for Financial Management Apprentice at Sheppard AFB TX. Upon graduation in September 1983, she was transferred to the 354th Tactical Fighter Wing, Myrtle Beach AFB SC. She started her finance career as an accounts control and commercial services technician. While assigned to the Commercial Services section, she processed over 300 disbursements monthly, with a near perfect 99.5 percent accuracy rate.

In March 1986, Sergeant Coulter was reassigned to the 513th Comptroller Squadron, RAF Mildenhall, UK. Again, she served as an accounts control and commercial services technician. Her processing accuracy and lauded customer service were key factors in the office winning both the HQ USAF Outstanding Service Award and the Meritorious Service Award for 1988. Her high standards were again evident while attending the Airman Leadership School; she captured the Distinguished Honor Graduate standing.

In March 1989, Sergeant Coulter was transferred to the 2853rd Air Base Group, Robins AFB GA, broadening her experience by working in Travel Pay, Materiel, and Military Pay. During her assignment to Military Pay, Sgt Coulter was responsible for processing all separation and retirement payments exceeding \$10 million monthly. Always looking for opportunities to excel, she joined the Base Honor Guard. Selected as Team Lead, her first challenge was to meet all base honor guard details and ceremonies with over two-thirds of the Honor Guard deployed in support of the Operations Desert Shield and Desert Storm. She was lauded by the installation commander for her superb leadership and management of the Honor Guard during these austere conditions.

In June 1993, Sergeant Coulter was reassigned to the Defense Accounting Office at Vance AFB OK. Because of her in-depth knowledge in all areas of financial operations, she was assigned as Quality Assurance (QA) manager, a one deep position usually assigned to a Master Sergeant. The training programs and assistance she provided were key in the Vance DAO earning honors as the Denver Center Quality Service Award for the third quarter 1995. In addition to QA manager she was the unit mobility NCO and TOP DOLLAR trainer. She led her team to first place in the General Military Skills portion of the 1994 AETC TOP DOLLAR MAJCOM Competition.

After the DFAS consolidation of workload, Sergeant Coulter was transferred to the Defense Finance and Accounting Service—Omaha Operating Location in February 1996. She served as NCOIC, Analysis Branch, until she was hand picked by the Omaha Director to help test and implement the Electronic Document Management (EDM) system. This DoD "first of a kind" way to do business eliminates all paper products from the vendor pay process. Her logical approach to get things going and keen ability to solve problems made the system an everyday part of our business now. TSgt Coulter was personally requested by the Indianapolis and Charleston Directors to help make their implementation a reality. She now holds the position of Chief, Tier II Indexing Section, which is the first and most critical step in the EDM process. She also managed the Omaha OPLOCs 1998 TOP DOLLAR training program. She corralled the talents of 26 evaluators/trainers to ensure the 18 trainees were ready to augment any contingency deployment taskings. Sergeant Coulter attended the last graduating class at Barksdale AFB NCO Academy (February 1997) where she earned honors as Distinguished Graduate. She was selected as DFAS-Omaha NCO of the Quarter, October to December 1997 and DFAS-Omaha NCO of the Year 1997. Without a doubt Technical Sergeant Dawn Coulter is truly ACES HIGH!



Assistant Secretary of the Air Force
Financial Management and Comptroller

TOP DOLLAR '98

Special Thanks to
Eglin Air Force Base and Air Force Materiel Command
for Hosting Air Force Top Dollar



And the winners are:

Air Force Space Command

Air Force Materiel Command

Air Force Space Command

Air Force Materiel Command

Air Force Materiel Command

Air Force Space Command

Air Force Special Operations Command

TOP DOLLAR Champion

TOP DOLLAR Champion RunnerUp

Best Comptroller Crew

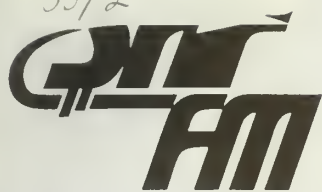
Best Contracting Crew

Warfighting Skills

General Military Skills

Esprit de Corps

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the AIR FORCE COMPTROLLER

Volume 33

Number 2

April 1999



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1998



*Financial
Management
and
Comptroller
Awards*



*and the
AFAA
Awards*

DEPOSITORY

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UNIVERSITY OF ILLINOIS
AT URBANA-CHAMPAIGN

Inside this Issue

On Page 4

Guidelines for Professional Development
by Mr James "Ron" Speer, Principal Deputy Assistant
Secretary of the Air Force (Financial Management)



THE COMPTROLLER'S CORNER

True Professionals—Today and Tomorrow

Congratulations to the recipients of the Air Force Financial Management and Comptroller annual awards and the Air Force Audit Agency awards for fiscal year 1998. As usual, the competition was intense, and the panels reviewing the nominations had the extremely difficult job of selecting the best in each category. The individuals and groups selected, along with all of the nominees, are the true professionals of today's financial management community.

The accomplishments of these award winners make clear that we have a well-trained workforce that can handle the unexpected. For example, one winning organization learned to plan and execute budgets for an Air Expeditionary Force while at the same time evaluating alternatives for the privatization of military family housing units. Another lived up to the title *miracle workers* by assuming a base's entire financial and banking operation during the longest strike in Air Force history while also providing support to a major contingency operation.

Our challenge is to insure that we sustain our high level of training in the face of rapid change and increased public scrutiny. To meet that challenge, we are specifying the *Guidelines for Professional Development* that are outlined in the lead article in this magazine. These guidelines focus on the desirable background for FM professionals in areas including general education experience, technical and professional military education, test-based certification, and annual continuing professional education.

I believe these guidelines will assist individuals in preparing for increased responsibility within our career field. I ask that you study the guidelines carefully, provide us comments if you have them, and then use these guidelines to plan your own professional development. That way you will be among the true FM professionals of tomorrow.

A handwritten signature in cursive script, reading "Robert F. Hale".

ROBERT F. HALE
Assistant Secretary of the Air Force
(Financial Management and Comptroller)

The Air Force COMPTROLLER

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Ms Gloria R. Jaskiewicz
Editor

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The dynamics of a smaller, changing workforce, technological changes, and new financial requirements mean the financial management career field will require a cadre of well-educated professionals that have breadth and depth of experience, understand the Air Force mission, and are constantly maintaining their proficiency.

Guidelines for Professional Development

by Mr James "Ron" Speer
Principal Deputy Assistant Secretary of the Air Force
(Financial Management)

During the last few months many of you have probably heard about our effort to establish professional development guidelines for financial management personnel assigned to designated positions. In this article, I want to provide you more details. Specifically, I want to tell you why we believe the initiative is important, describe each element of the guidelines, explain to whom the guidelines apply, outline the actions we have taken to date, and discuss the next steps.

Why Professional Qualifications are Important. Before explaining the importance of this initiative, let me make it clear we are not establishing professional development guidelines because the current workforce is not qualified. Nothing could be further from the truth. Financial managers are providing world-class support at every level of the Air Force. Whether providing service at our FSOs, formulating, defending, and executing budgets, or providing cost and economic analyses to Air Force leadership, your support of the warfighter is both vital and superb.

While providing this outstanding financial support, the overall financial management workforce will have declined by 40% between FY86 and FY02. Additionally, a large segment of our civilian workforce is reaching retirement eligibility, and as a group our military members are younger and less experienced due to drawdowns and attrition. Further, a series of legislative mandates, enacted over the last eight years, have dramatically changed financial management accounting and reporting within the Federal government. Now, for example, we must produce auditable financial statements.

Make-Up of the Professional Qualification Guidelines. You will note the word guideline is used with professional development throughout this article. Use of the term guideline is important because this initiative does not set requirements for jobs or promotions. Rather, the guidelines establish a *roadmap* for personnel to maintain proficiency and plan their careers. The guidelines are also intended to help supervisors prepare personnel for positions of increased responsibility and assist them when selecting individuals to fill designated positions. Even though we will track only designated positions to monitor the program's effectiveness, we encourage everyone to attain the objectives of the guidelines.

The guidelines address general education, experience, technical and professional military education, and relevant certification. We also hope to include, in the not too distant future, a test-based certification specifically developed for DoD financial personnel. Finally, the guidelines set an objective of attaining annual continuing professional education.

How the Guidelines Apply to You. Before addressing the specific elements of the guidelines, it is important to explain to whom the guidelines apply and how differing levels of experience are addressed. The guidelines are applicable to both military and civilians assigned to designated positions, and the established objectives for each area vary based on experience. Specifically, positions are categorized into three levels depending on the experience level required for the position. For example, a Financial Services Officer at an operational wing may have only a few months experience and therefore could not be expected to have attained the same level of education and experience as a Budget Officer at a major command. Therefore, we have divided the designated positions into three levels using the expected experience or grade level required for the positions in each level. The guidelines are then applied to each designated position, and become more stringent at each level. The specific elements of the guidelines include objectives for:

- General Education
- Experience
- Technical and Professional Military Education
- Certification

This chart presents the guideline objectives for each level.

Professional Development Guidelines

	Level 1	Level 2	Level 3
Typical Grade	GS-9/12 MSgt-CVMSgt 2nd Lt-Capt	GS-13/14 Maj-Lt Col	GS-15/SES Col-General
General Education	Undergraduate Degree with 12 semester hours of financial related courses	Graduate work with financial management related courses	Graduate Degree with 6 semester hours of financial management courses
Experience	Working to attain experience in two financial management disciplines.	Six years financial management experience with experience in 2 FMI disciplines	Ten years financial management experience with experience in 2 FMI disciplines
Technical and Professional Military Education	FMSOC SOS	PMCS ISS	SSS
Certification		Relevant Certification (Highly Desired)	Relevant Certification (Highly Desired)

Continuing Professional Education: Overlaying the education and experience guidelines, is an objective of obtaining at least 80 hours of training every two years starting in CY2000. Continuing professional education can be obtained in many ways. The above general education, technical and professional military education, and certification will qualify as CPE during the year accomplished. So, too, will any financial management (e.g., Acquisition, CPA, etc.) related courses, conferences, seminars, professional development instruction (PDI), presentations, and article/book publication. Financial management personnel assigned to acquisition positions can substitute training required for acquisition certification in meeting the financial management requirements. However, we encourage personnel in the acquisition program to orient their acquisition training to financial management issues.

Guidelines for Professional Development (Continued...)

While these guidelines will not be used as requirements, they can be used in considering candidates for jobs and promotions. Most of the guidelines will go into effect on 1 January 2000. We recognize that some personnel in designated positions will not have met all the guidelines and will require time to do so. For the next several years, personnel making reasonable efforts to meet the guidelines should be given the appropriate recognition.

Actions to Date. During the last year, we defined the concept and established the general guidelines. We then obtained concept approval from the Air Force senior financial leadership. After that approval, we developed more specific criteria for program, then coordinated the guidelines with the major command (MAJCOM)/field operating agencies (FOA)/direct reporting units (DRU)/ FMs. We presented the more detailed version at the November 1998 executive session.

After that session, Secretary Hale, in consultation with the Deputy Assistant Secretaries and FMs from all the MAJCOM/FOAs/DRUs, approved the professional qualification guidelines and set in motion a series of actions over the next 18 months to refine the guidelines and begin implementation. First, each MAJCOM/FOA/DRU identified points of contact to work the details of the program. This group held their first meeting in early December. Additionally, each MAJCOM/FOA/DRU began the process of designating positions for inclusion in the guidelines. Col Maryetta Pesola, the FM OPR, is now developing an individual development plan that will provide the previously mentioned roadmap for individuals and supervisors. In the meantime, we developed two courses, *Antideficiency Act Investigator* training and *Resource Advisor* training, for the SAF/FM Home Page and CD-ROM. Further plans include developing fiscal law for the Home Page and CD-ROM and working with the Systems Acquisition School to develop *virtual classroom* courses.

Recently Secretary Hale and I sent each base/installation FM a copy of the guidelines. With this step we have officially put the guidelines in place. If you haven't seen the specifics of the guidelines, please ask your base/installation FM for a copy or look at them on the SAF/FM Home Page.

Next Steps Beginning Early in CY99. Secretary Hale and I are planning a *roadshow* to explain the initiative to as many FM leaders as possible. We plan to present the program at comptroller conferences, FM calls, and VTC sessions where *face-to-face* sessions are not practical. In June, we will release the Individual Development Plans to the field for implementation and establish an abbreviated Continuing Professional Education objective of 10 hours for CY99.

While many of our senior leaders have had input, we know the program will benefit from your comments. Therefore, in late CY2000, we will ask MAJCOM/FOA/DRU FMs to gather comments through their base FMs, assess the program and provide us feedback. We will make any necessary adjustments based on the feedback.

Conclusion. Hopefully, this article provides you a better picture of our objectives for professional development. The guidelines provide a road map to assist all financial personnel (designated and undesignated positions) in setting goals and documenting career and training requirements for future career objectives. Further, this road map should help supervisors assist personnel plan and attain career objectives and arm us with the tools necessary to fight the financial battles of the future. In the final analysis, our goal is clear—to continue providing the Air Force with world-class financial management. Professional development is critical to that goal.



Managing Base Operating Support (BOS) Like A Business

by Colonel Larry Spencer

Today's financial challenges indeed cause us all to pause and think. Steady declines in BOS funding have severely strained our ability to support our warfighting customers, maintain base infrastructure, and provide adequate quality of life programs. This article discusses a new way of looking at these funding shortfalls—a new way of doing business. Air Force Materiel Command (AFMC) has ushered in a process referred to as **Business Area Management** that has revolutionized funds management and has literally changed the way we think and act. This new process, which is grounded in the principle of managing *output* instead of *input*, results in increased efficiency, better cost control, and a more involved workforce.

In a nutshell, this process provides visibility into the total cost of doing business so those costs can be examined and analyzed. The objective of this analysis is to reduce costs and/or improve efficiencies. There are six key steps in this process: (1) Identifying the products and services to be provided (output), (2) Determining the costs associated with providing those services (unit costs) at a prescribed level of quality, (3) Estimating the total break-even value of products and services provided (revenue), (4) Recording/tracking resources consumed to provide those services on an accrual basis (expenses), (5) Examining the relationship between revenue and expenses (Net Operating Result), and (6) Tracking the performance level or quality of services provided (business performance indicators).

I realize terms like revenue and unit costs are typically not associated with BOS management and perhaps, on the surface, appear incongruent. Therefore, I will cover these concepts in a bit more detail during the remainder of the article. However, for now, one way to frame this concept is to consider how a business operates; they *earn* revenue for services provided, not vice versa! Put another way, a new business just starting out would first, determine what they are going to produce or what service they will provide, figure the cost of production, to include materials, overhead, labor, etc., and then establish a sales price. I call this *putting the horse before the cart*. To do otherwise would quickly send any business into bankruptcy. Yet, we oftentimes focus on the sales price first (or in our case budget authority), and then concentrate on what products or services we will provide and the cost of production; something to keep in mind as we go through this process.

*We are short of money,
so we must start to
think.*

—Lord Rutherford

Managing BOS Like a Business (Continued...)

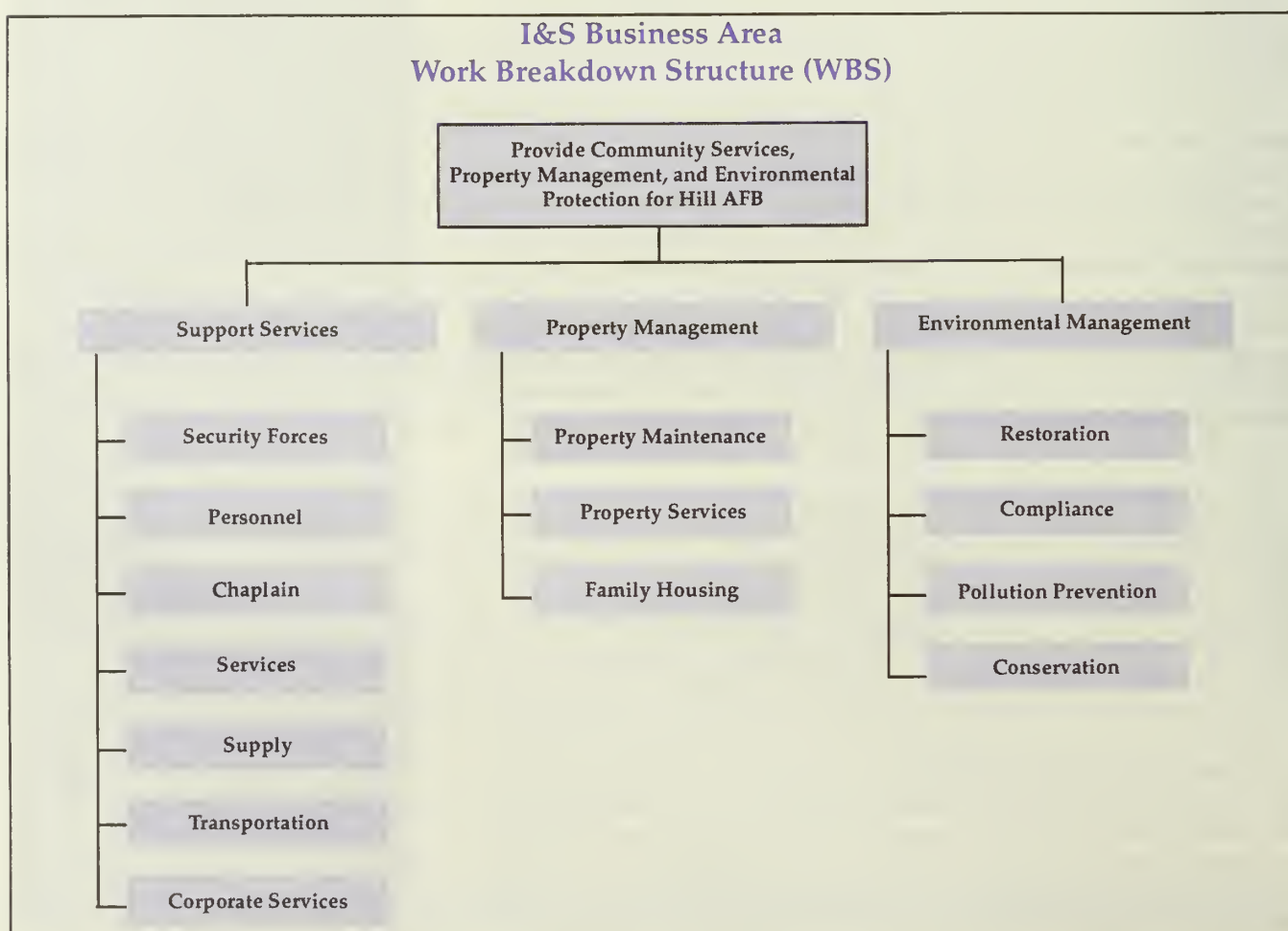
Establishing A Management Structure

The implementation of this new process in AFMC has been a true success story. Since AFMC is such a diverse enterprise, the command has divided operations into eight distinctive business areas—each headed by a chief operating officer (COO) at AFMC headquarters. Base operating support is defined as the Installation and Support (I&S) Business Area (the area I'll focus on in this article) and the headquarters COO is the Command Civil Engineer. This COO structure is mirrored at base/unit level except the base COO for I&S is typically the Air Base Wing Commander. As the COO for Hill AFB I am responsible for developing an annual business plan (how I plan to operate during the year) and a strategic plan that is an extension of the Air Force and AFMC strategic plans and used to develop the command POM.

The mission of the I&S business area is to support the missions and people at Hill AFB, the Utah Test and Training Range (UTTR), and deployed locations with quality facilities, environments, and support services, at the lowest possible cost. I&S customers include the entire base population in all business areas, tenant organizations, dependents, and retirees.

The Nuts and Bolts or Outputs and Inputs

If there is one thing my previous financial management experience taught me, it was the concept of *historical* budgeting. To be more specific, the lion's share of budgets I and others prepared in the past were based on previous years spending trends. In short, that concept says that if it costs \$100 to perform a given mission last year, barring any significant mission change, it should cost \$100 in the budget year (excluding inflation). Over the years, one thing that has bothered me about that concept is; who says (or validated) the \$100 spent in previous years is accurate? Even more critical, what exactly did we produce for the money we obligated—what was our output, what was the cost of that output and who or what regulation directed the activity.



The next derivative of this process was the development of actual output measures. Relating back to how a business operates, this is our actual product or service provided. Output standards and cost measures provide the basis for determining the true costs of doing business. We'll discuss the specifics of how costs are developed later; however, to give you an idea of the type of output measures used, following are some examples for the Services Product line: Fitness Center—hours of operation, Mortuary & Honor Guard—number of ceremonies, Military Dining Facilities—number of meals served, and Lodging—number of bed nights.

All totaled, there are 60 output measures that serve as the foundation for analysis and cost development. More specifically, output measures accommodate the development of the full cost of production at a given quality standard. These production costs include all supplies, equipment, TDY, etc., and labor costs associated with delivering our product or service. An accurate accumulation of these resources is critical because they form the basis for which the per output value, or unit cost, is determined. Unit costs are extremely important to this process because they provide a point-of-departure for cost reductions. Additionally, they serve as a key part of the mathematical equation to calculate revenue.

For the purposes of managing BOS like a business, revenue is defined as an estimate of the dollar value of products or services. In other words, think of revenue like the price we would get from a paying customer for our services, minus a profit margin. It is essentially the components of output quantity at the prescribed quality and unit costs. In mathematical terms, output times unit cost equals revenue. At the beginning of each year, *planned* revenue is calculated for each product line. During execution, *actual* revenue is tracked against the plan. Calculating revenue provides valuable insight into the relationship between what is produced, the quantity, and the total cost of production. To complete the financial picture, revenue should be compared to expenses.

An expense is the measure of the total cost of resources consumed, including overhead. In this context, the term resources does not specifically refer to money; but rather the things we spend money on, like labor, training, supplies and equipment, service contracts, etc. This distinction is important because for service contracts, as an example, *money* is obligated at the beginning of the fiscal year; however, the resource itself is used incrementally throughout the year. Comparing expenses with revenue provides valuable insight into the financial health of BOS activities.

For example, if expenses exceed revenue for a given month, that could indicate an increase in production costs (which should send-up a red flag) or simply an unplanned purchase of equipment. Either way, this comparison would lead to an examination of costs versus output—a critical link in the quest for cost efficiency and quality services. As is the case with revenue, planned expenses are calculated at the beginning of the year and tracked monthly against actual. Before moving on to performance, there is an additional relationship between revenue and expenses that's important to the process; a term referred to as net operating result (NOR).

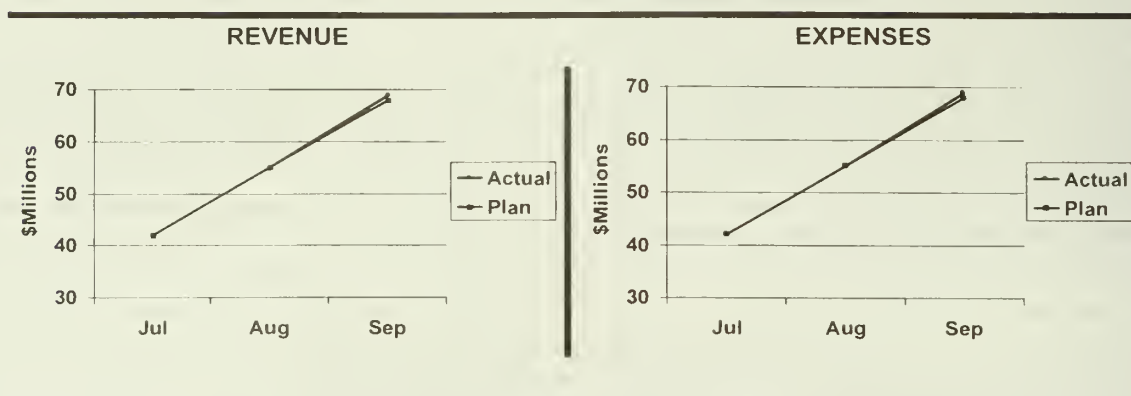
NOR simply represents the delta between revenue and expenses. Theoretically, when revenue and expenses are identical, the NOR is zero. However, since our objectives are to seek unit cost reductions and/or find smarter, more efficient methods to increase output, our goal is to show a positive NOR, which in a business would indicate a profit. For the I&S business area, a profit, in theory, indicates money saved that can be redirected to critical unfunded requirements, or, efficiencies gained that allow increased output at the same or lower cost. With the financial picture complete, a focus on performance provides a balance that keeps the emphasis on quality and customer satisfaction.

AFMC headquarters functional experts, in concert with base level coordination, developed 86 business performance indicators (BPIs) to track quality levels of performance. BPIs range in scope from infrastructure condition indices to fuels delivery time to environmental enforcement actions. A unique feature managing BPIs is the command standards assume units are funded at the *standard* level. When funding is reduced or constrained, COOs have the option of proposing a *planned* level of performance

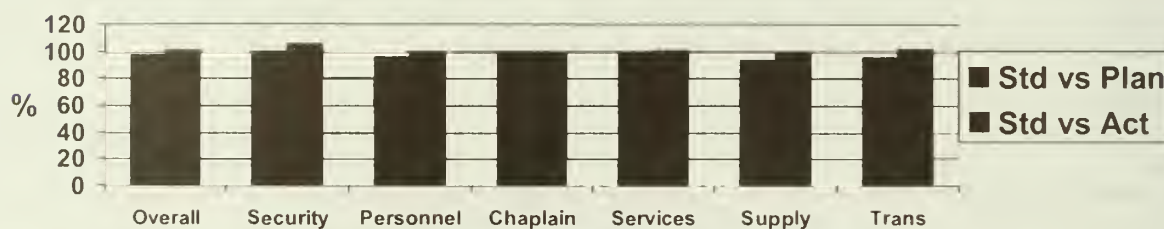
For the purposes of managing BOS like a business, revenue is defined as an estimate of the dollar value of products or services.

Managing BOS Like a Business (Continued...)

OO-ALC I&S SUPPORT SERVICES (4th Qtr - FY98)



Product/Service Performance Index, 4Q98



infrastructure condition indices to fuels delivery time to environmental enforcement actions. A unique feature managing BPIs is the command standards assume units are funded at the *standard* level. When funding is reduced or constrained, COOs have the option of proposing a *planned* level of performance that is below the command standard. Deviations must be approved by the command I&S COO and the Corporate Board structure. If approved, deviations become part of a unit's business execution plan that will be tracked against actual performance each month. The illustration above depicts a typical example of how the data is portrayed in chart format for the Support Services business line.

Bringing It All Together

Each quarter, unit level COOs brief the AFMC Commander on performance against the business execution plan. These updates provide an across-the-command look into the financial and performance health of the command, highlight areas that fell short of the goal, and more importantly, provides get-well plans to get back on track as applicable. Additionally, it provides valuable cross-feed between bases that have either found ways to lower operating costs or improve work efficiency.

Another very important benefit of this process is, unlike the input method of funding, it puts a face on BOS requirements. Analyzing revenue and expenses in relation to BPIs helps to characterize the level of performance that can be provided given a certain level of funding. This is important because as funding increases or decreases, we can clearly articulate, from an output perspective, the impact on mission accomplishment. As I'm sure you will agree, defending cuts to BOS in the past has been difficult at best. We all intuitively know BOS reductions profoundly affect the mission; however, the specific impacts have been difficult to quantify. The output to expense to performance analysis shows specifically what services or products will be curtailed or eliminated as funding is reduced. In short, this analysis helps to better understand and defend requirements.

I touched on unit cost only briefly but in reality, it holds the key to the real payoff of this process. Remember, a key tenet in the business management process is the people responsible for producing products and services must know and understand the total cost and the per-unit cost of their individual products and services. In my view, therein lies the real value; getting everyone to understand the full

Without fail, the senior staffs of both companies stressed that the cost saving initiatives with the biggest payoff came from the employees themselves. Similarly, the focus on cost controls and development of unit costs have allowed the I&S workforce to become knowledgeable in financial details of their product or service like never before. The benefits of that knowledge have produced a tremendous awareness of the total cost of doing business and more importantly, a flood of ideas on how to reduce those costs.

Before closing, it would be misleading not to admit this process is not a panacea—yet! As we mature in our understanding of managing BOS like a business it is clear there is a need to better define standards, metrics, unit costs, etc. As with any process or system, the final product is only as good as the components. With that in mind I&S COOs meet periodically to discuss progress and review suggestions for refinement. In fact, FY98 was considered a “year of learning” to establish a common level of understanding. Improvements implemented during FY98 have already had a positive affect on FY99 performance. As the old saying goes, “success is a journey, not a destination.”

To summarize, the financial challenges we face today cannot be solved with processes from the past. For years, industry has wrestled with declining sales and market swings, not to mention competitors that continually search for that financial and quality edge. Managing BOS may not be the same as managing a business; however, we can use those same principles to manage BOS “like a business.” Business Area Management is designed to break-down both work and cost components so they can be analyzed for efficiency and reduction. As DoD employees we have an inherent responsibility to be good stewards of taxpayer dollars. As taxpayers, we owe it to ourselves to ensure DoD operations are efficient and cost effective. Our experience has shown this new process can and does achieve both ends. We can and should manage BOS like a business.

FM

About the Author



Colonel Larry O. Spencer is commander, 75th Air Base Wing, Hill AFB UT. He received his Bachelor of Science degree in industrial engineering technology from Southern Illinois University, Carbondale IL in 1979 and his Master of Science degree in business management from Webster College, St Louis MO in 1987. His previous assignment was Commander, 72^d Support Group, Tinker AFB OK. Prior to that he was Assistant Chief of Staff, White House Military Office, Washington DC. He's also a member of the American Society of Military Comptrollers.

FM

Budgets, Boards, and Binders— Another PBD Cycle

by Captain Steve MacLeod

Once again the Air Force budget process has closed with a fast-paced Program Budget Decision (PBD) cycle. The PBD cycle—a significant component of the Planning, Programming, and Budgeting System—begins with the submission of the Budget Estimates Submission (BES) in September and continues through final development of the President's Budget in January. During this period, the USD Comptroller reviews the BES, holds budget hearings, and proposes detailed adjustments to the Services' budgets by issuing PBDs. OSD typically gives the Services 48-72 hours to analyze and respond to the adjustments proposed in a PBD. The Services either accept the adjustment (sometimes with accompanying comments) or object by preparing a *reclama* letter that specifies the reason for their disagreement. SAF/FMBP is responsible for all Air Force responses to PBDs. The Deputy Secretary of Defense reviews the Service responses and makes final decisions on all PBDs.

Team Budget's Budget Programs Directorate (SAF/FMBP) spearheads the Air Force PBD process, with its permanent team supplemented by three MAJCOM augmentees and an Air Force Intern. SAF/FMBP was in high gear from September through the end of the year, as its PBD team received, analyzed, and distributed over 130 PBDs to dozens of Air Staff and MAJCOM points of contact (mostly within 30 minutes of receipt from OSD). The team also managed the Air Force PBD database, built and maintained PBD *smart books* for the FM leadership, and worked closely with budget analysts to prepare FMB leaders for Air Force Board meetings, where the Air Force corporately approves strategies for responding to individual PBDs. Finally, the SAF/FMBP team edited, coordinated, and hand-delivered all PBD responses to OSD. Throughout the process, SAF/FMBP kept the Air Staff and MAJCOMs informed using the PBD telephone hotline and e-mail delivery of daily and weekly PBD status documents.

The PBD cycle offered non-stop action for Team Budget again this year. Here are some photo highlights of the process as seen from the Air Force's "PBD Ops Center."



Team Budget's starting line up for this year's PBD cycle—Maj Chase Fiquett (USAFE/FM), Ms Becky Harris (AFMC/FM), Lt Col Joe Ward, Maj Tom Reilly, Capt Clay Bridges, and Lt Col Carl Schweinfurth (SAF/FMBP), Capt Al Richardson (AETC/FM), and Capt Steve MacLeod (Air Force Intern Program).



Maj Gen Stringer and the MAJCOM augmentees discuss PBD issues with Gen Ryan (CSAF).



PBD Augmentees show off their handcrafted thank-you plaques—their reward for three months of hard work.

Appreciation to Treasury Department

Mr Robert F. Hale presented a plaque to the Department of Treasury, Mr. Richard Gregg, for funding the test of a Stored Value Card (SVC) at Lackland AFB TX. Treasury, Lackland AFB, and the NationsBank worked together with DFAS-DE to eliminate an old payroll system using the



Lt Paleo, SVC Project Officer; Mr Gary Grippo, Department of the Treasury SVC Office; Ms Bettsy Lane, Assist Commissioner for Federal Finance, Department of the Treasury; Mr Richard Gregg, Commissioner for Federal Finance, Department of the Treasury; and Mr Robert F. Hale, SAFIFM.



Lt Paleo, Lackland SVC Project Officer; Mr Hale, SAFIFM; and Lt Col Don Davis (Comptroller, Lackland AFB TX).

technology of VISA cash to pay over 30,000 basic military trainees at Lackland AFB. NationsBank credited Mr Hale for a very successful and economical test of SVC technology. This was the largest SVC test in the US. Lackland will continue to pay all new recruits with the SVC after the one-year test period ends in June 1999.

Budgets, Boards, and Binders— Another PBD Cycle (Continued...)



Lt Col Ward and Capt Richardson discuss that day's Air Force Board PBD update briefing.



Maj Reilly scans his monitor to confirm PBD numbers for Gen Stringer.

FOCUS ON:

- Audit
- Budget
- Cost
- Financial Operations

Expeditionary Aerospace Force

By now most of you have read, or heard in passing, the words "Expeditionary Aerospace Force." What is it? The concept involves a major reorganization of the entire deployable Air Force into 10 Aerospace Expeditionary Forces (AEFs) with the capability to rapidly deploy in response to contingencies around the world. For each 90-day period, two AEFs will have the people apportioned to them *in the window* (i.e., either on-call in the CONUS or forward deployed). Once the respective AEFs leave the window, they will not be vulnerable again for approximately 15 months. The overall inherit goal of this new concept is a reduction in OPSTEMP and incorporation of predictability and stability to how we schedule our folks for various deployments.

So, what have we done so far in the Comptroller community to prepare for this? Maj Yolanda Grove, the SAF/FM Functional Area Manager (FAM), held a financial management war planning conference, 6-8 Jan 99 at March ARB CA. FAMs from each MAJCOM, 11WG, and ANG attended the conference to determine how best to implement the concept. The goal for the conference was to *apportion* all Comptroller Unit Type Codes (UTCs) to each of the 10 AEFs. The specific ground rules and assumptions provided by Air Staff war planners to accomplish this were as follows:

- a. Apportion support UTCs in the following order: according to Lead wing; AFRC and ANG; Sister wing providing aircraft; and geographic to minimize airlift.
- b. Each AEF had to have approximately the same level of capability (people/equipment).
- c. All UTCs were to be apportioned with the exception of those considered high demand, low density, those supporting the two temporary on-call Aerospace Expeditionary Wings (AEWs), Strategic Airlift, Air Force Special Operations, and the Korean Peninsula.

The apportionment resulted in each of the 10 AEFs having on average 112 Comptroller personnel apportioned. Maj Grove then had the results coordinated by each MAJCOM FM, and presented the Comptroller apportionment input at the AEF Planning and Execution conference held at Hurlburt Field FL, 25 Jan - 5 Feb 99. Inputs from all functional areas were merged into 10 AEF "buckets" and provided to MAJCOM representatives for review. What's next?

8-26 Feb 99	AF/XOPE—Assess feasibility of results from conference Determine steady state requirements - crosswalk into AEFs
1-5 Mar 99	Source/Scheduling AEFs to cover steady state requirement
8-19 Mar 99	Assess Sourcing Plans
May 99	AEF PAD and AFI Complete
Aug-Sep 99	AEF 1 and 2 Spin-up
1 Oct 99	AEF 1 and 2 Execution

While change of any kind always brings with it confusion and frustration in the initial stages, the positive aspect of this change is that it promises to give Air Force personnel some predictability to their lives and cut down on the number of days deployed. In the future, each individual will know which AEF they are apportioned, the schedule of that AEF in advance, the rotations will only last 90-days at a time, and that their respective AEF will not go *in the window* again for at least 15 months.



ACES High

Technical Sergeant William J. Barauskas
Financial Services Officer
85th Group Financial Management
Keflavik Naval Air Station, Iceland



Technical Sergeant Barauskas entered active duty in July 1984. After basic training, he attended Financial Specialist training at Sheppard AFB, Texas. Upon graduation he was assigned as a travel pay technician to the 3902nd Air Base Wing, Offutt AFB, Nebraska. He was hand-picked to personally brief and in-process all colonels and general officers.

In 1987, Sergeant Barauskas transferred to the 66th Comptroller Squadron at Sembach AB, Germany, as NCOIC, Paying and Collecting. He was responsible for payments totaling over \$210 million annually. His hard work and expertise were rewarded with recognition as the comptroller squadron's Noncommissioned Officer (NCO) of the Year for 1989.

In 1990, Sergeant Barauskas returned to the Comptroller Squadron at Offutt AFB NE as NCOIC, Travel Accounting. He was in charge of the largest volume travel accounting section in Air Combat Command (ACC). He also controlled over 130 funding documents totaling \$1.8 million. He established a new training program for travel accounting that ensured technical competence of all technicians through continuity and hands-on training. He was recognized as the Noncommissioned Officer of the Year in 1991.

In 1994, Sergeant Barauskas was selected to serve as Chief, Pay, Plans, and Policy Branch in the Comptroller Division at Headquarters, United States Strategic Command (USSTRATCOM). He was hand-picked as a Staff Sergeant to fill a Master Sergeant's billet. He provided prompt and professional customer service to over 700 active duty, civilian, and deployed personnel. During his tenure at USSTRATCOM, he managed the American Express Government Charge Card Program and served as liaison between the command and other agencies. His success with the travel card program garnered kudos from the Assistant Secretary of the Air Force, Financial Management and Comptroller. He earned USSTRATCOM's Command and Special Staff NCO of the Year Award for 1994.

Sergeant Barauskas is currently assigned to ACC's 85th Group, Keflavik Naval Air Station, Iceland. He was selected ahead of his peers to fill the Financial Services Officer (FSO) position, a Master Sergeant billet and the only ACC FSO position not filled by an officer. He has direct oversight of over 1800 blank treasury checks and ten military and civilian employees. Under his supervision, the financial services team managed all consolidation actions to Defense Finance and Accounting Service, Operating Location Limestone, with perfect accountability and no loss of funds. His leadership ability and professionalism earned him recognition as a *Superior Performer* by the ACC Inspector General during a 1998 Operational Readiness Inspection. He was selected as ACC's Financial Management NCO of the Quarter for the third quarter of 1998. Also during 1998, he was highlighted as the *Runner-up* for ACC's coveted Accounting and Finance Airman of the Year.

Sergeant Barauskas holds a bachelor's degree in General Administration and is actively pursuing a master's degree in Human Relations. He supports junior enlisted as president of the Top Four Council and challenges them athletically as the top competitor in his unit's racquetball ladder. Off-duty time is spent with his family and volunteering as a Sunday school teacher at his local church. Without a doubt, Technical Sergeant William Barauskas is truly ACES HIGH!

FM

The Financial Management & Comptroller Fiscal Year 1998 Awards

Financial Management & Comptroller of the Year



Lt Col James A. Behring
436 CPTS/FM (AMC)
Dover AFB DE

Financial Analysis Officer, Airman, & Civilian of the Year



Capt Timothy E. Dunster
52 CPTS (USAFE)
Spangdahlem AB GE



MSgt Ernest P. Badman
381 IS/FM (AIA)
Elmendorf AFB AK



Ms Brenda Joy Delk
437 CPTS/FMA (AMC)
Charleston AFB SC

Financial Services Officer, Airman, & Civilian of the Year



1Lt Robert H. Paleo
37 CPTS/FMF (AETC)
Lackland AFB TX



TSgt Jeffrey S. Jewell
21 CPTS/FMF (AFSPC)
Peterson AFB CO

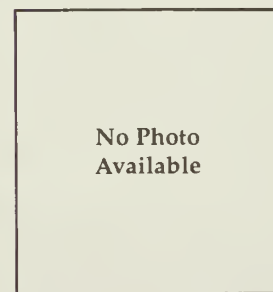


Ms Patricia Stauning
AFFTC/FMF (AFMC)
Edwards AFB CA

Accounting & Finance Officer, Airman, & Civilian of the Year



Lt Col Patrick A. Coe
26 AFS/CC (USAFE)
Ramstein AB GE



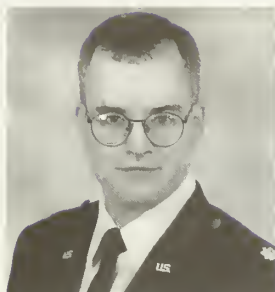
MSgt Edmund M. Kertulis
607 AFS/FMD (PACAF)
Osan AB ROK



Ms Mi Kyong Pak
607 AFS/FMN(PACAF)
Osan AB ROK

The Financial Management & Comptroller

Fiscal Year 1998 Awards



Maj Thomas L. Mick
AFCAA/FMS
Arlington VA



Mr Jay D. Asher
ASC/YCF
Wright-Patterson AFB OH

**Acquisition Costing
Military & Civilian
of the Year**



Maj Walter W. Erck, Jr.
HQ ACC/FMFN
Langley AFB VA



Ms Lori A. Tetla
43 CPTS/FMR (AMC)
Pope AFB NC

**NAF Analysts
of the Year**

**(MAJCOM and
Installation Level)**



Maj Esequiel J. Mora, Jr.
HQ PACAF/FMFF
Hickam AFB HI



SMSgt Thomas J. Dunkleman
HQ AFSPC/FMA
Peterson AFB CO



Mr Keith R. Payne
11 WG/FM
Washington DC

**Outstanding
Contribution to
Financial Management
& Comptroller
(Officer, Airman, &
Civilian)
(MAJCOM Level)**



Maj Randall B. Howard
SAF/FMCE
Washington DC



Ms Wendy P. Kunc
AFCAA/FMF
Arlington VA

**Outstanding
Contribution to
Financial Management
& Comptroller
(Military & Civilian)
(SAF Level)**

The Financial Management & Comptroller Fiscal Year 1998 Awards



TSgt Willard J. Lacy
USUHS
Bethesda MD

**Outstanding Contribution to Air Force
Financial Management and Comptroller**



MSgt David E. Lycan
HQ AFSPC/SFXP
Peterson AFB CO



Mr Michael Madish
737 TRSS/RM (AETC)
Lackland AFB TX

Resource Advisors of the Year

(MAJCOM and
Installation Level)



TSgt James A. Golden
364 TRS/TTGBF (AETC)
Sheppard AFB TX

Educator of the Year



Col David E. Price
SAF/FMBP
Washington DC

Author of the Year

The Financial Management & Comptroller Fiscal Year 1998 Awards

Financial Management & Comptroller Organization of the Year

16 CPTS (AFSOC)
Hurlburt Field FL



Financial Analysis Office of the Year
366 CPTS/FMA (ACC)
Mountain Home AFB ID



Financial Services Office of the Year
39 CPTF/FMF (USAFE)
Incirlik AB TU

No Photo
Available

Accounting & Finance Office of the Year
65 CPTF/FMF (ACC)
Lajes Field PO



Disbursing Agent Office of the Year
12 SWS/FM (AFSPC)
Thule AB GL

Special Acts and Services

SA-ALC/FMFC (AFMC)
Kelly AFB TX

SM-ALC/FMD (AFMC)
McClellan AFB CA

SMC/FMP (AFMC)
Los Angeles AFB CA

SSG/FN (AFMC)
Maxwell AFB
Gunter Annex AL

16 CPTS/FMF (AFSOC)
Hurlburt Field FL



31 CPTS/FMF (USAFE)
Aviano AB IT

37 CPTS/FMF (AETC)
Lackland AFB TX

39 CPTF/FM (USAFE)
Incirlik AB TU

65 CPTF/FMFFM (ACC)
Lajes Field PO

81 CPTS/FM (AETC)
Keesler AFB MS

347 CPTF/FMF (ACC)
Moody AFB GA

Runners-Up

Financial Management & Comptroller Awards

Financial Management & Comptroller of the Year:

Lt Col Don D. Davis
37 TRW/FM (AETC)
Lackland AFB TX

Financial Analysis Officer of the Year:

Capt W.B. Beaumont
12 AF/FM (ACC)
Davis-Monthan AFB AZ

Financial Analysis Airman of the Year:

TSgt James T. Parker
50 SW/FMA (AFSPC)
Schriever AFB CO

Financial Analysis Civilian of the Year:

Ms Denise J. McLain
81 CPTS/FMA (AETC)
Keesler AFB MS

Financial Services Officer of the Year:

1Lt Erik B. Brown
45 CPTS/FMF (AFSPC)
Patrick AFB FL

Financial Services Airman of the Year:

MSgt Gregory L. Johnson
470 ABS/FMF (USAFE)
Geilenkirchen NATO AB GM

Financial Services Civilian of the Year:

Mr Michael E. Sims
366 CPTS/FMFC (ACC)
Mountain Home AFB ID

Accounting & Finance Airman of the Year:

TSgt Frances D. Gaddy
26 AFS/RAFP (USAFE)
Vogelweh GE

Accounting & Finance Civilian of the Year:

Ms Anna Bjarnadottir
85 GP/FM (ACC)
Keflavik NAS IC

Acquisition Costing Military of the Year:

Capt David L. Peeler, Jr.
ESC/AWXC (AFMC)
Hanscom AFB MA

Acquisition Costing Civilian of the Year:

Ms Deborah L. Cann
AFCAA/FMR
Arlington VA

NAF Analyst of the Year (MAJCOM Level):

Capt Erich G. Schlegel
HQ USAFE/FMAM
Ramstein AB GE

NAF Analyst of the Year (Installation Level):

Mr Dante B. Vertudez
31 CPTS/FMA (USAFE)
Aviano AB IT

Outstanding Contribution to Financial Management and Comptroller—Officer (MAJCOM Level):

Lt Col Patrick W. Flanagan
HQ AETC/FM
Randolph AFB TX

Outstanding Contribution to Financial Management and Comptroller—Airman (MAJCOM Level):

MSgt Margaret M. Trevino
HQ USAFE/FMAM
Ramstein AB GE

Outstanding Contribution to Financial Management and Comptroller—Civilian (MAJCOM Level):

Ms Pamela G. Struzyk
HQ AETC/FMAF
Randolph AFB TX

Outstanding Contribution to Financial Management and Comptroller—Military (SAF Level):

Maj Catherine G. McLoud
HQ USAF/DPRCC
Washington DC

Outstanding Contribution to Financial Management and Comptroller—Civilian (SAF Level):

Mr Michael G. Weber
SAF/FMPB
Washington DC

Outstanding Contribution to Air Force Financial Management and Comptroller

Lt Col Janice L. Ducharme
National Reconnaissance Office
Washington DC

Resource Advisor of the Year (MAJCOM Level):

Mr Steven K. Billington, III
HQ USAFE/INXX
Ramstein AB GE

Resource Advisor of the Year (Installation Level):

Suk Cha Yi
8 SUPS/LGSPF (PACAF)
Kunsan AB ROK

Author of the Year:

Col Andrew J. Sherbo
SAF/FMC
Washington DC

Financial Management and Comptroller Organization of the Year:

21 CPTS/FM (AFSPC)
Peterson AFB CO

Financial Analysis Office of the Year:

36 CPTF/FMA (PACAF)
Andersen AFB GU

Financial Services Office of the Year:

36 CPTF/FMF (PACAF)
Andersen AFB GU

Accounting and Finance Office of the Year:

26 AFS (USAFE)
Ramstein AB GE

Disbursing Agent Office of the Year:

425 ABS/FM (USAFE)
Izmir AS TU



Air Force Audit Agency

Fiscal Year 1998 Awards

The Air Force Audit Agency awards program recognizes personnel who strive for and achieve continuous improvement. The program recognizes outstanding performance in achieving the AFAA value statement of *providing world-class audit service to our customers through dedication, innovation, and teamwork.*

Air Force Audit Agency
1998 Financial and Support Audits Directorate
Centrally Directed Audit Project Team of the Year

Air and Space Operational Support Division
(AFAA/FSO) Project:
"Airlift and Air Refueling Aircraft Flying Hour Program"

Jack Farinelli	Associate Director	Brenda Biggs	Dover AFB DE
Fred Jones	Program Manager	Ginger Diaz	McGuire AFB NJ
Derrick Wong	Audit Manager	Annie Faircloth	Travis AFB CA
Ruth Winchester	Admin Support	Al Marchant	Grand Forks AFB ND
Anthony Franzini	SAF/AGA (Pentagon)	Jan Turney	Little Rock AFB AR
Keith Fujimura	Hickam AFB HI	Tesa Lanoy	Kadena AB JA
Jeffrey Baird	Yokota AB JA	Cristina Brown	Elmendorf AFB AK
Katrinia Trace	AFAA/FDW	Reedy Hopkins	Ramstein AB GE
Gene Milligan	Charleston AFB SC	Lynn Angell	RAF Lakenheath UK
Maj Kenneth Olsen	Chief, AMC Flying Hour Programs	Maj Randy Hutchens	Chief, Tanker Training Resources

Air Force Audit Agency
1998 Materiel and Systems Audits Directorate
Centrally Directed Audit Project Team of the Year

Information Systems Division
(AFAA/MSI) Project:
"Inventory Status for the Year 2000 Program"

Mike Bristow	Associate Director	John Panzullo	Los Angeles AFB CA
Judith Simon	Acting Assoc Director	Sam Patricola	Maxwell AFB AL
Jim Desautel	Program Manager	Carolyn Pinckard	Maxwell AFB AL
Audrey Sartain	Audit Manager	Direnda Laflam	McClellan AFB CA
Kevin Grandinetti	Davis-Monthan AFB AZ	Michael Miller	Offutt AFB NE
Linda Tranter	Davis-Monthan AFB AZ	John Knapp	Offutt AFB NE
Michael Petersen	Davis-Monthan AFB AZ	Jerry Bechtold	Peterson AFB CO
Jimmy Hale	Dyess AFB TX	Randall Lovett	Peterson AFB CO
George Cole	Dyess AFB TX	Bonnie Humphrey	Peterson AFB CO
Tim Regular	Edwards AFB CA	David Cole	Peterson AFB CO
Jessica Luong	Edwards AFB CA	Karen Thomas	Ramstein AB GE
Jacqueline Woolshlager	Eglin AFB FL	Gerry Burkhalter	Ramstein AB GE
Norman Gaudette	Eglin AFB FL	Thomas Kinzig	Ramstein AB GE
Ellen Hester	AFAA/FSO (Kelly)	Debra Herbert	Randolph AFB TX
Gary Caples	AFAA/FSP (Randolph)	Lola Smith	Randolph AFB TX
Edward Rydzewski	Hanscom AFB MA	John Gonzales	Randolph AFB TX
Teresa Fiegl	Hickam AFB HI	Douglas Wechsler	Robins AFB GA
Al Chapman	Hickam AFB HI	Frederick Bellamy	Scott AFB IL
Dave Odle	Hill AFB UT	Tammy Jetton	Scott AFB IL
Ken Jennings	Holloman AFB NM	Ronald Prentkiewicz	Scott AFB IL
Joseph Smith	Kelly AFB TX	Jean Knapp	Tinker AFB OK
Andrea Newsome	Kelly AFB TX	Dave Talley	Tinker AFB OK
Carol Maddux	Kirtland AFB NM	Earl Allen	Wright-Patterson AFB OH
Misty Gunzinger	Langley AFB VA	Roger Scheidt	Wright-Patterson AFB OH
James Kelly	Langley AFB VA	Marvin Wilson	Wright-Patterson AFB OH
Linda Hefferman	Los Angeles AFB CA		

Air Force Audit Agency

Fiscal Year 1998 Awards (Continued...)

Air Force Audit Agency 1998 Local Audit Project Team of the Year

Eastern Audit Region
European Area Audit Office Report:
"USAFE Deployment Training"
HQ USAFE, Ramstein AB, Germany

Deborah Jeffries	Office Chief
Gray Coyner	Branch/Team Chief
Joseph Esposito	Branch/Team Chief
Dean Tomlinson	Branch/Team Chief
Bill Wrede	Branch/Team Chief
James Kojak	Project Manager
Lynn Angell	Asst Project Manager
Robert Barber	Asst Project Manager
Sandy Harshbarger	Asst Project Manager
Reedy Hopkins	Asst Project Manager
William Lambert	Asst Project Manager
Karen Thomas	Asst Project Manager
Cydnie Houghton	Audit Clerk

Western Audit Region
Fairchild Area Audit Office Report:
"Management of Air Base Operability Training, 92d ARW"
Fairchild AFB, Washington

Len Miceli	Office Chief
Luis Correa, Jr.	Office Chief
Kreg Nafsinger	Co-Auditor In Charge
Randy Carpenter	Co-Auditor in Charge
Sandra West	Admin Support

Materiel Audit Region
Robins Area Audit Office Report:
"Service Contract Management"
Warner Robins Air Logistics Center
Robins AFB, Georgia

Ron Misamore	Office Chief
Janet Herndon	Branch Chief
Sheila Dix	Auditor In Charge
Troy Hubbard	Assistant Auditor

Air Force Audit Agency 1998 Staff and Staff Team Awards

Staff Innovator Award

Gayle Wadsworth	Computer Program Analyst AFAA/DOVS
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Quality Excellence Award

Dale Sampson	Branch Chief	AFAA/MSA
Reva Whiteaker	Secretary	AFAA/MSA
Sherry Wysinski	Secretary	AFAA/MSA
John Brotbeck, III	Auditor	AFAA/MSA
Earl Allen	Auditor	AFAA/MSA
Don Mears	Auditor	AFAA/MSA

Secondary Award Winner:

Richard Efnor	Branch Chief	AFAA/DOVS
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Customer Service Award

Dale Sampson	Branch Chief	AFAA/MSA
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Secondary Award Winners:

Anthony C. Franzini, Jr.	Staff Auditor	AFAA/DS
Gerald J. Kleeman	Staff Auditor	AFAA/DOO

Unsung Hero Award

John Fonda	Staff Auditor	AFAA/DOO
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Secondary Award Winners:

Reva Whiteaker	Secretary	AFAA/MSA
Linda Bradshaw	Civ Payroll Liaison	AFAA/FM
Marsha Cheney	Civ Payroll Liaison	AFAA/FM

Working Smarter Award

Julie Hogan	Staff Auditor	AFAA/DOV
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Secondary Award Winner:

Rosemary Jagt	Admin Specialist	AFAS/FS
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Auditor General Award

Gayle Wadsworth	Computer Prog Analyst	AFAA/DOVS
Julie Hogan	Staff Auditor	AFAA/DOV

NOTES FROM THE:

Deputy Assistant Secretary, Budget

by Major General George T. Stringer



FY00/01 President's Budget

The FY00/01 President's Budget was released on 1 Feb 99, and it recognized people as the most important element in addressing recent trends in readiness by funding a 4.4% military pay increase, a reform of pay tables, and the military retirement system, as well as, recruiting and retention incentives that will help the Air Force find and keep the best people. In addition, the budget provided program increases of \$2.5B in FY00 and approximately \$20B additional across the FYDP which enables us to focus on the most urgent readiness issues. We increased funds for combat forces readiness training, including training exercises and ranges, spare parts, aircraft and missile maintenance, training facilities and equipment, and maintenance of existing force structure. The budget also maintained key Air Force modernization programs such as the F-22, C-17, Airborne Laser, Evolved Expendable Launch Vehicle, and other programs which remain essential to our future readiness. The increases were made possible through a combination of lower inflation rates and fuel prices, reduced military construction funding, based on advance appropriation of construction projects, and new funding provided by the President. While there is more to be done, particularly in the infrastructure and modernization areas, this budget forcefully addresses the critical near-term requirements. As a result, we have supported both our most immediate readiness needs and our rapid transition to an Expeditionary Air Force.

The budget maintains focus on our long-term Global Engagement goals. Global Engagement addresses the range of Air Force activities—operations, infrastructure, and personnel—to provide a comprehensive map to shape the Air Force for the 21st Century. Global Engagement is based on six core competencies: Air and Space Superiority, Global Attack, Precision Engagement, Rapid Global Mobility, Information Superiority, and Agile Combat Support. These competencies stem from the speed, global range, precision, flexibility, unparalleled access, and awareness afforded by aerospace forces. Global awareness and command/control bring the competencies together to provide aerospace power to the Joint Force Team.

O&M Budget Review

Fiscal year 1999 initial funding distribution to the Major Commands was completed in early November. We passed Congressional reductions for travel, revised economic assumptions, and equipment to the commands; however, we shared execution risk by absorbing \$571M in Congressional reductions from the execution review account (ERA). The remaining ERA balance was used to fund \$142M in requirements identified by the Operating Budget Review Committee and the \$155M AFCAIG reprice bill. The initial numbers include Emergency Supplemental funding for readiness shortfalls in Flying Hour Spares, Depot Purchased Equipment Maintenance, and Personnel Training and Recruiting Initiatives. First quarter contingency funding was released in February and from that point forward monthly based upon the previous month's actual obligations.

We started the year with a considerable amount of risk. The supplemental funding should alleviate some of these shortfalls; however, we will relook the overall health of the O&M account during the Budget Execution Review this spring.

Investment Budget Review

The Investment Budget Review (IBR) of investment appropriations will be conducted during the May-July timeframe. Site visits of AFMC Product and Logistic Centers will occur in June. The scope of review includes RDT&E, Procurement, MILCON, MFH Construction, MFH, O&M, and BRAC accounts. The focus will be program executability, both current and future; execution performance, fact-of-life changes, pricing realities; as well as Congressional actions. The Investment Budget Review Committee (IBRC) will meet in late July to develop recommendations for the Air Force Board and Council. The overall objective of the IBR process is to develop an executable budget which makes the most effective use of Air Force resources—redistributing Total Obligation Authority based on corporate Air Force requirements and IBRC recommendations. Stay tuned to SAF/FM home page for review instructions, schedules, and update/changes.





NOTES FROM THE:

Deputy Assistant Secretary, Cost & Economics

by Mr Joseph T. Kammerer

Cost Per Flying Hour (CPFH) Factors Air Force Cost Analysis Improvement Group (AFCAIG). The CPFH program estimate was improved this year by integrating system program offices into the process from the beginning. This helped to accurately project CPFH increases and savings due to weapon system modifications during the FYDP. Also, by starting during the POM timeframe vice the BES, we were able to get a thorough review by AF/XP action officers who looked at the estimates relative to all resource needs and programmatic changes for these aircraft. Due to recent budget changes adding O&M dollars to the baseline flying program, the bill to pay based on the proposed program amounted to \$68M over the FYDP.

Air Force Defense Program Projection (DPP) Review. In response to OSD, AF/XP prepares a comprehensive database containing funding and quantity information outlining the Air Force's modernization plans from FY00-17. The purpose of this database is to illuminate the long-term consequences of current policy and acquisition decisions. Therefore, the DPP is a visible link between programming, mapped within the PPBS, and long-range planning. The numbers comprising the DPP come from program office estimates fed through the MAJCOMs to AF/XP. For the first time, AF/XP requested SAF/FMC and Air Force Cost Analysis Agency (AFCAA) assistance to sufficiency review all major programs exceeding \$500M in life cycle cost. Therefore, we request program offices maintain full cost documentation for all planning estimates submitted to MAJCOMs in support of their planning activities. As part of our review, we will be contacting program offices starting in the April-May 99 timeframe to assess estimate sufficiency.

Housing Privatization. The Air Force continues to accelerate its military housing privatization initiative (MHPI). These privatization projects require extensive financial analysis and offer the FM community a unique chance to directly affect the quality of life of its members. These projects are also attracting a high level of visibility within the Air Force and OSD. Congress has approved a list

of MFH privatization projects with firm deadlines for meeting various milestones. Consequently, SAF/FM has directed the MAJCOM and base FMs to become more involved in these programs. Unfortunately, many MAJCOMs and bases are still not becoming fully engaged in these projects. We encourage the FM community to team up with the CE community in order to ensure a quality project from a business and financial perspective. SAF/FMCE can support you with these efforts as available time and resources permit.

8th Annual Economic Analysis (EA) Conference. The 8th Annual Worldwide Air Force EA Conference took place at Nellis AFB 2-4 March 1999. The agenda included presentations on A-76 independent reviews, support for housing and utilities privatization projects, feedback on the Air Force EA program, Activity-Based Costing, Air Force cost reduction efforts, and many other cost and EA issues. Attendees included base, command headquarters, and SAF/FMCE personnel.

Non-Appropriated Funds (NAF) Oversight. SAF/FMCEB, in concert with the Air Force Services Agency, is conducting specialized training workshops for nonappropriated fund financial analysts (NAFFAs). The FY99 MAJCOM NAFFA and Installation NAFFA workshops will also include Services' Resource Management Flight Chiefs (RMFCs). The three-day workshops will consist of current issue updates, upcoming policy changes, training in specific areas of responsibility, and opportunities for crossfeed. The MAJCOM NAFFA/RMFC workshop will be held first, and we will finalize agenda items for Installation workshops at that time. The first installation workshop started in March 1999 and will run consecutively each month through July 1999.

The AFCAA will conduct an audit of FM's NAF oversight at several installations in late Spring 1999. This audit will help us identify any areas where actions need to be taken to improve FM's financial oversight.

NOTES FROM THE:

Deputy Assistant Secretary, Financial Operations

by Mr John J. Nethery



Superintendent Position Reporting Requirements. SAF/FM directed where superintendent positions at the installation-level should be located and the appropriate reporting official. When a full-time superintendent is justified, the person will work directly for the comptroller. At installations that cannot support a full-time position, the comptroller can appoint someone to perform superintendent duties on a part-time (additional duty) basis. In this instance, performance of part-time duties will be directly for the comptroller, while the reporting official should be based on full-time duties. In all cases there will be only one superintendent per comptroller office, i.e., the FSO or budget office will not have separate superintendent positions. POC is Lt Col Rob Watson, SAF/FMPC, DSN 224-5429.

Purchase Card Training Payment. Dr Hamre (DepSecDef) signed a policy memo expanding use of the purchase card in the training area. AF/DPDE will publish guidance to use the card for payment of DD Form 1556 training. Data is reviewed monthly to monitor progress.

Employee/Member Self Service (E/MSS). DFAS is developing a system to allow military members and civilian employees perform certain pay transactions via the internet or telephone. Expected transactions are correspondence and address changes, W-4 changes, allotment actions, savings bond actions, FEHB/TSP actions, and state tax changes. Phased implementation is planned with the first phase scheduled for May 1999 for retirees, June 1999 for active duty military, and August 1999 for civilians.

FSO Checklists. FSO checklists were developed for military pay, travel pay, accounting liaison, disbursing, civilian pay, and general controls. These are meant to provide a guide to ensure internal controls are implemented/followed and minimum tasks accomplished to assure successful mission accomplishment. The checklists can be found in the *Current Issues* section of the AFAFO portion of the FM home page located at <http://www.hq.af.mil/SAFFM/>.

NationsBank Travel Card Centrally Billed Accounts (CBAs). CBAs are established by authorized personnel for official passenger transportation. They are typically cardless but plastic can be issued if required. NationsBank established a support staff dedicated to CBAs. They can be reached at 1-888-276-3704. This staff will be able

to assist account holders in reading and reconciling invoices.

American Express Centrally Billed Accounts (CBAs). Any base with a CBA under the American Express contract will continue to receive invoices as long as there are outstanding balances. American Express will not refund any credit balances to organizations until there are no unpaid balances in the agency—in this case the Department of Defense!

Management Headquarters Reduction Project. First, we identified all personnel and tasks performed at the headquarters. For FM this was 292 tasks performed by 196 personnel. Then, we identified level of task importance, the number of full time equivalents to complete each task, and the directive that mandates the task. The AFAA randomly selected and validated various inputs. This project will eventually flow to DRUs, FOAs, and MAJCOMs.

DFAS Contract with the Defense Management Council (DMC). DFAS committed to the DMC to provide specific, measurable levels of service to its customers. Standards and goals for fiscal years 2000-2005 are divided into four areas (product lines) with metrics assigned to each. The areas are payroll operations, commercial payment operations, accounting information, and information infrastructure. Specifics of the contract can be found under the DFAS section of the working groups area at the following web site: <http://www.ra.pae.osd.mil/datf/>.

DFAS Military Pay Business Process Review (BPR). DFAS completed a BPR of its military pay operations. The key objectives were to redesign processes to meet programmed DFAS personnel reductions, integrate new technologies into military pay, develop the best way to resource and manage system change processes, and continue to maintain customer service at current levels or better. Results of the study and execution of the selected alternative processes are under review.

Intra-Governmental Transfer Systems (IGOTS) Study Program. The DoD is participating with agencies in funding the IGOTS study for the interagency payment process. PricewaterhouseCoopers is conducting this study through a six-task contract. The contractor is evaluating and documenting government-wide methods and requirements for efficient intra-governmental payment processing, including the use of commercial authorization systems.





NOTES FROM THE:

Auditor General of the Air Force

by Mr Jackie R. Crawford

Professional Auditing Standards

Our clients occasionally hear us refer to "audit standards" and may wonder what these "standards" encompass. Like other professions, government auditors must follow a set of formal guidelines. The Comptroller General establishes and publishes these requirements in the *Government Auditing Standards* (often called the "Yellow Book" because of its yellow cover), and they apply to most audits of local, state, and federal organizations, as well as audits of nongovernment organizations receiving government funds. A brief discussion of these standards may help in understanding the methods used to conduct audits and report the results.

General Standards

The Yellow Book establishes four general standards. The *Qualifications* standard requires that the audit staff possess adequate professional proficiency. Auditors must have a thorough knowledge of government auditing and specific knowledge relative to the nature of the audit being conducted. For example, auditors reviewing computer systems should possess appropriate computer knowledge and skills. This standard also requires that each auditor complete at least 80 hours of continuing professional education every 2 years. The *Independence* standard requires that auditors and the audit organization be free from personal and external impairments to independence. This standard prohibits a personal, financial, or professional relationship with an auditee that could cause an auditor to limit the extent of inquiry, limit disclosure, or slant findings. To maintain organizational independence, the audit organization must report directly to the head of its government entity (in our case, the Secretary of the Air Force). The *Due Professional Care* standard requires auditors to use sound judgment in establishing the scope, methodology, and tests for the audit. Finally, the *Quality Control* standard requires that audit organizations have an internal quality control function to ensure they follow applicable audit standards, establish adequate audit policies, and produce professional products. Further, this

standard requires the audit organization to receive an external quality review every 3 years.


Field Work Standards

The standards for audit field work are extensive and vary, depending on whether the audit is financial or performance. However, four key standards are common to both audit types. The *Planning* standard requires that auditors adequately plan the audit, including the objectives, scope, and methodology. Planning also includes assessing the significance of the audit subject and the customer's needs. The *Supervision* standard requires the audit organization to provide proper supervision over staff auditors. Supervisors must have direct involvement in the audit, continually oversee audit progress, and ensure all standards are met. The *Management Controls* standard requires auditors to gain an understanding of the audited organization's management controls (or internal controls) relevant to the audit. The *Evidence* standard requires sufficient, competent, and relevant evidence to afford a reasonable basis for the auditor's findings and conclusions.

Reporting Standards

Several standards apply to the audit report contents and presentation. First, auditors must prepare written reports to communicate the audit results. The report must include the audit objectives, scope, and methodology. The contents should include noteworthy accomplishments of the audited organization as well as areas where improvements are necessary. The report should also provide recommendations to correct problem areas and improve operations. Finally, the report should include the views of management officials from the audited organization.

Conclusion

The Air Force Audit Agency strives to provide our customers quality audit services. Adherence to generally accepted government auditing standards ("Yellow Book") helps us ensure we meet auditing requirements and improve operations. 

NOTES FROM THE:

Director, Defense Finance and Accounting Service—Denver Center

by Mr Steve E. Turner
F-16 Coproduction Program



The completion of this \$5.3B, politically sensitive program shows what can be accomplished when a team of truly dedicated Government workers get together to accomplish a common goal. The F-16 coproduction program required extensive finance and accounting support for the production and sale of 998 F-16 airplanes and their related support equipment, training, and services to four European countries.

The closing of the 23-year old program involved an extremely technically difficult and time-consuming accounting process by the Denver Center's DoD/F-16 Coproduction Financial Reconciliation and Closure Team in partnership with USAF organizations.

The F-16 cooperative program was implemented in 1975 under a Memorandum of Understanding (MOU) between Belgium, Denmark, The Netherlands, and Norway. The MOU outlines in great detail what was expected of the program, such as how costs would be shared and what work would be performed in which country. In the ensuing 23 years, the US delivered 998 aircraft, and substantial support equipment, training, and services. The fact that five nations worked together to produce a US-designed, state-of-the-art fighter aircraft was, historically, the first program of its type and received considerable attention at very high Governmental levels.

Since the contracts associated with the original MOU had already been delivered, the USAF and DFAS logistical and financial organizations needed to review, reconcile, and process any residual adjustments in order to certify program closure on behalf of the US Government. The certification guarantees that all contracted material and services were logistically complete and financially reconciled. It also was intended to assure that the DoD had exercised to the fullest extent possible its fiduciary responsibility associated with collecting and disbursing the \$5.3B received from the four foreign Governments. This was done.

In August 1998, the European and US Contractual and Financial Subcommittee agreed on necessary optimistic objectives to accomplish the certification by December 31, 1998. The resulting partnership between the Air Force and DFAS ensured rapid, accurate reconciliation of material and service deliveries, obligations, disbursements, and related transactions valued at over \$5B and involving literally hundreds of contracts and their modifications.

A close alliance was formed between the Air Force Security Assistance Center (AFSAC), the F-16 System Program Office (SPO), the Under Secretary of the Air Force (International Affairs) (SAF/IAE), DFAS-DE/I,

and its supporting Operating Locations at Dayton, San Antonio, and San Bernardino. A Case Closure Financial Reconciliation and Closure Team in DFAS-DE's Directorate for Security Assistance was established to work closely with all organizations and the foreign nationals. Even though each country funded their program separately, all four governments combined efforts to support close out of the \$5.3B program.

The F-16 SPO established a contract reconciliation team to gather missing information from contractors. They also tasked multi-player organizations to process transactions in the Contract Procurement Accounting System (CPAS). The contract for logistical spare parts at Ogden, funded through AFSAC, was one of the biggest reconciliation challenges and involved a large volume of work with a very short time frame.

The Denver Center's DoD F-16 Coproduction Financial Reconciliation and Closure Team played a critical role by reviewing each piece of the 23-year financial history for all four participating countries. The DFAS team provided detailed adjustments to external organizations for processing through the various systems that support the \$5.3B program. The group also reconciled and input adjustments into their own DoD central system for security assistance and ensured all participants understood the reasons for the adjustments and how to process them. They relied heavily on external financial organizations to process transactions and ensure both expenditures and obligations were recorded to the appropriate contracts and contract line numbers.

While the adjustments were not considered large in value compared to the total program, the reconciliation and adjustment process was essential in order to provide an accurate audit trail, for internal control, and to assure the foreign financial managers that the US Government had expended funds accurately and prudently.

In October, the DFAS-DE team hosted weekly teleconferences to discuss the direction of the program and the problems being encountered. These conferences proved invaluable to meeting the short closure timeframe.

Everyone took great pride in their work and provided an effort above and beyond the requirements of their daily duties to accomplish this common goal. It was truly a partnership for success. The feedback has been exceptionally positive from all organizations involved and garnered a letter of appreciation from the US Under Secretary of Air Force for International Affairs.



NOTES FROM THE:

Air Force Accounting and Finance Office

by Colonel Martha M. Beatty

Greetings from Denver, Colorado! I am delighted to report that the Air Force Accounting and Finance Office is now six-months old and I have the opportunity to share with the Financial Management community our mission, goals, and progress to date. First, though, I want to congratulate not only our Air Force-level Financial Services award winners but also all those who won at the MAJCOM level. One of my first duties in this new job was to sit on the awards panel. The men and women in today's FSOs are smart, innovative, and accomplished. It is for those people—40% of the comptroller career field—that our office was created.

Mission

Until the Air Force Accounting and Finance Office (AFAFO) stood up in October 1998, the Air Force had gone over seven years without a Secretariat-level office dedicated to Accounting and Finance operations. While we report directly to SAF/FM, our office is located at DFAS-DE to enhance communications between the Denver network and work operational FSO issues the MAJCOMs bring to our attention. Our mission is to provide oversight to FSOs throughout the world, provide procedural and operational guidance, fix common problems between FSOs and DFAS, and provide a strong quality assurance program for our financial managers.

Goals

My first meeting with Mr Hale set the tone for the AFAFO. He truly cares about our FSO people and challenged us to provide the support FSOs need to accomplish our collective goals of both paying our people and vendors as well as balancing our accounting books to ensure auditable financial records. He set the following first year goals:

Stand Up the AFAFO: As of mid-January we have all ten of our personnel on board. Our four military and six civilian employees come to us with a total of 210 years of Accounting and

Finance background in all areas of military pay, travel pay, civilian pay, disbursing, accounting, systems, quality assurance, and vendor pay.

Strengthen Internal Controls: Over the past year, both DFAS and the Services have been criticized for fraud and theft. Headlines such as *Federal government embezzlers are finding out that crime pays* are eroding public trust in our ability to be good stewards of funds entrusted to us. To help combat fraud we have published a draft Quality Assurance (QA) Operating Instruction (on the AFAFO web site for your use), established self-inspection checklists, developed *Cross-feed* of both problems and benchmark practices, and developed a QA Managers handbook. Our first-ever FSO and QA manager worldwide conference this month focuses on quality assurance.

Improve Regulations: It was astonishing to learn many FSO offices had no access to DFAS-DE regulations needed to accomplish day-to-day operations. Our first challenge to DFAS was to get the regulations out on the web and get them updated. This has proved quite a task, but I'm pleased with DFAS-DE's progress. These regulations can be found at <http://info-de.dfas.mil>. Our next challenge is to write additional AFIs and update the Bluebook.

Negotiate DFAS/FSO Issues: Our relationship with DFAS-DE is growing. We have developed a strong partnership, attending staff meetings, working day-to-day issues MAJCOMs bring to our attention and improving communication flow. As such we now have a positive Air Force voice in procedural changes which impact our FSOs. Being collocated with DFAS-DE allows us daily interaction to negotiate the best way of doing business to provide financial services to our customers.

As we grow from our *infancy* to maturity our overall goal is to work to improve the tools and processes used by our FSOs in the field. I look forward to working on your behalf with both DFAS and SAF/FM.

NOTES FROM THE:

Financial Information Systems Program Office

by Lt Col John H. Gill



The Financial Information Systems Program Office (FN SPO) encompasses central design activity efforts at both SSG and the Materiel Systems Group (MSG) component located at Wright-Patterson AFB OH. This article includes information on efforts being worked at both locations that have AFMC and Air Force-wide applicability. In addition, the July 1999 issue will mark the debut of our Systems Program Director, Mr Richard DeNezza, as the author of this column. In this issue I am providing an update on the Financial Information Systems Assessment (FISA) and two of our MSG projects, the Automated Business Services System (ABSS) and the Automated Budget Analysis Centralized User System (ABACUS). We are about to embark on Phase II of FISA which is described in detail below.

Financial Information Systems Assessment. SAF/FM chartered FN SPO to conduct a FISA. The FISA is comprised of two phases. The Phase I (Oct 98 - Mar 99) objective was to develop a baseline of information about financial systems. This baseline provided all the functional, technical, and integration aspects of the critical financial systems. That phase concentrated on interactions and dependencies among the systems and highlighted any significant deficiencies. The Phase II objective (Apr - Jun 99) is to develop a series of 18-month plans to remedy the most significant deficiencies. The information will be presented on a compact disk in a relational database structure that allows information retrieval via a user-friendly navigational path.

The WEB site based user's survey, which is being completed by the MAJCOMs and a selected number of their base-level users, is providing helpful suggestions and recommendations to the contractor during the evaluation phase of the effort. The information that will be produced includes system functions, input/output sources and recipients, customers, interfaces and interfacing methodology, technical aspects (language, database structure, lines of code), hardware requirements, communication requirements, operating locations, data flow, system dependencies, funds managed, certifications, problem areas, and planned improvements. The significant findings and recommendations of the FISA will be presented to the SAF/FM Executive Oversight Committee. We also anticipate providing much of the information via the SSG/FN WEB site. This will allow users the capability to retrieve functional and technical information applicable to both the major financial systems and other less significant interfacing systems.

Automated Business Services System (ABSS). The ABSS is an Air Force standard system that enables any government

individual, with a requirement to procure an end item or service, to enter that requirement on-line into an electronic system. The requirement for the end item or service moves electronically through the system for coordination, allows the Financial Service Office (FSO) to electronically interface to standard accounting systems (CPAS, GAFS/BQ, and IAPS) for certification of funds availability, and on to contracting to electronically interface to the Base Contracting Automated System. ABSS is part of the AF paperless initiative and has an aggressive development/deployment schedule.

As of 31 Jan 99, ABSS was deployed to 35 Air Force bases in the US and abroad. Bases in USAFE and PACAF are coming online. The next version of the ABSS software (v1.0.1) is currently undergoing Government Acceptance Testing and is due to be released soon. ABSS database servers are continuing to be ordered, setup, and shipped to the sites to assure a homogenous configuration to aid in the support of remote Oracle database administration, which is a concept that is being supported by the AF for the entire ABSS program worldwide.

Automated Budget Analysis Centralized User System (ABACUS). FN assumed Program Management Office (PMO) responsibility for the ABACUS in Jun 98. ABACUS serves as the Air Force Working Capital Fund (AFWCF) budget reporting tool. ABACUS is used to prepare, document, and submit budget estimates to the Under Secretary of Defense Comptroller (USD/C) in designated pro forma report formats. ABACUS also provides worksheets that can be used to develop and analyze budget estimates. The system is primarily used June through September to prepare the BES and December through February to support the documentation of the approved AFWCF President's Budget. Users of ABACUS are at all levels of the AFWCF budgetary process and are located throughout the US. ABACUS was certified year 2000 (Y2K) compliant in Jan 99.

Currently, ABACUS is a custom developed client/server application that utilizes PowerBuilder (as a graphical user interface, calculation mechanism, and report generator and Sybase) as the database management system. The implementation of new functional requirements will enable ABACUS to improve the AFWCF budgeting and pricing processes by: **Improving the accuracy of the budget;** Improving the timeliness of budget submissions; Providing more flexibility in analyzing the impact of any proposed changes; and **automating manual processes.** Efforts are underway to deliver the new budget system by May 01.





NOTES FROM THE:

Professional Military Comptroller School

by Mr Bryan C. Oberg

Growing Stronger!

Comptrollership at all levels is getting better! What qualifies me to say that? The unique perspective I have gained as a faculty member at the DoD Professional Military Comptroller School (PMCS). Two major influences have shaped my perspective and given me positive feelings about our future. The influences are guest speakers who lecture here and students who attend our course.

Almost a year ago, I was given the extraordinary opportunity to represent my agency, the Defense Finance and Accounting Service (DFAS), as a PMCS instructor. Since my arrival, I have met and spoken with many guest speakers who are leaders from across the DoD financial community. Our conversations have exposed me to dozens of candid perspectives and opinions from those "in the know" on what we have accomplished, problems we face, and issues on the horizon.

For example, auditors are reporting greater levels of cooperation from people in the field. This improves the outcome of audits, a benefit we all can appreciate. Next, DFAS continues to implement system changes at a record pace to help build a better tomorrow with its customer-partners. Additionally, the agency is concentrating its policies and energy on making today's workload move faster and more efficiently. Finally, the Services' overall level of satisfaction with finance and accounting support continues to rise as DoD completes each milestone in standardizing finance and accounting systems.

How many times have you heard the phrase people are our strength? Sound trite? It shouldn't. After a year's worth of dialogue with our leaders, whether those discussions occurred in the PMCS hallway, over dinner, or during late-night car rides to and from the airport, I am convinced top management knows that people are indeed our strength. It is important for you to know that the recurring theme underscoring almost every conversation has been how people, systems, and processes are getting better all the time! Our leaders believe it; so do I.


This brings me to our students. My perspective about the future is affected most by those who

attend our course. I am certain the comptroller community has the greatest share of quality people in DoD because I meet 50-60 of them every class. Our students include accountants, analysts, auditors, budget specialists, financial managers, systems people, and occasionally a stray chaplain with financial management as an additional duty. Incidentally, the chaplain scored the highest in his class on the final exam.

Regardless of their particular discipline, PMCS students are motivated and inspiring to watch. Within only a few days after beginning classes, they quickly adapt to and accept each other's diversity. Their keen ability to cooperate and learn from one another allows them to move forward smartly. Together, they create an irresistible momentum underpinned with integrity and dedication.

PMCS students give me confidence to believe we have what it takes to be the lead community in DoD for action and innovation. After all, any group of people who can make success happen so effectively in a time-constrained microcosm such as PMCS, definitely can help their respective offices flourish. The talent, good ideas, and enthusiasm students demonstrate at PMCS are just additional indicators that business is getting better.

The two influences I have described above prove to me we are on the right track. Despite customary setbacks, occasional system anomalies, frustrating bottlenecks, and human error, we will succeed. With leaders aware of our problems and doing their best, and with all of us pitching in and working hard to make our livelihood more effective, how can we do otherwise?

Over the next few years as comptroller agencies rapidly change, keep in mind how cooperation and learning from each other enables us to move ahead. Communicate with your supervisors and most importantly, with each other, so we can continue helping lead DoD into the next millennium. Then, look around you and decide if I am correct when I say we are growing stronger! 

NOTES FROM THE:

Comptroller Officer Assignments

by Capt Timothy Little, DSN 665-2304, Timothy.Little@afpc.randolph.af.mil

As of this writing, Capt Ed Leszynski and I are in the middle of matching assignments for the first Air Force Assignment System (AFAS) cycle. Though there has been a lot of publicity on AFAS, I would like to use this article to address some of the most asked questions about the new system.

Q. Will officers still have the 7-day option available where they can separate from the service instead of taking an assignment?

A. The 7-day option will not change. Officers with an active duty service commitment could still be sent on the assignment from which they chose to 7-day opt. For example, an officer may 7-day opt if selected for a remote tour, however, if they owe 14 months on an ADSC, they may still serve the 12 month assignment before separating.

Q. Under the new system who has the final say in selecting officers?

A. Assignment teams at AFPC — using input from the officer being assigned and their commander along with input from MAJCOMs, functional leaders, and gaining commanders — will match officers to assignments based on Air Force requirements and specific career field dynamics. Direct hire (i.e., commander) and nominative (i.e., joint duty) positions will continue to be filled under the same processes they're currently worked.

Q. What if a preference worksheet (PW) is forwarded to AFPC without the Commander's Block filled out?

A. With the changes in the AFAS, the system will not accept any electronic transfer of a PW without the commander's coordination block filled. An officer will not have a PW on file until this is accomplished. (Exception: Officers participating in in-residence PME (ISS/SSS), the Exchange Officer Program, the Air Force Intern Program, AFIT, and Defense Attache will be allowed to forward their PWs directly to AFPC.

Q. The Preference Worksheet sounds a great deal like the "old Form 90," is it?

A. The Preference Worksheet (AF Form 4057) has some similarities to the Form 90. The concept behind the PW is to give officers and their commanders input into their next assignment. Since the commander's re-

view is mandatory, hopefully officers and commanders will jointly discuss what type of assignment would be best for them before the PW is sent to AFPC.

Q. Aren't these changes just bringing the system back used prior to the Officer Volunteer Assignment System?

A. The new changes to the AFAS are a combination of new ideas along with taking the best aspects of past systems. Having officers and commanders give direct input into the system is similar to the process used in the past. Keeping the process visible using the Personnel Requirements Display (PRD) is an idea started with the electronic bulletin board during the early 90s. The intent of the review was to take the best aspects of past assignment systems, combine them with today's technological advances, to ensure the assignment system productively serves the Air Force for years to come.

Q. How does time on station (TOS) figure into making assignments under the new system?

A. TOS will continue to be a significant factor in the assignment process; however, the new system will provide added flexibility to maximize officer professional development opportunities, particularly for CONUS to CONUS assignments. However, TOS minimums will not change with the new system—they will remain 3 years for CONUS to CONUS and 2 years for CONUS to OVERSEAS unless waived as in the best interest of the Air Force. All waivers must be approved by AFPC/CC.

Q. Will officers on remote tours or in a "mandatory move" status still be given priority when assignments are made?

A. Mandatory movers will continue to have priority in the overall process—they will not be involuntarily left at their current location beyond their mandatory move date. On the other hand, they will not have priority for a specific assignment based solely on their move status. Each assignment will be based on a number of factors, such as time on station, OPD, officer qualifications, officer preferences, commanders' recommendations, and will include move status to adequately account for the mandatory movers.

Q. What say does the gaining commander have
Continued on Page 34



Financial Management Career Program

by Mr Ron Stuewe

FMCP Behavior Inventory Update: The FY99 Behavior Inventory (BI) cycle was another combined effort of several career programs: Financial Management, Logistics, Program Management, and Communications and Information Systems. Registrants (as of 30 June 1998) in career program defined grades were included in the cycle. There were 2,818 FMCP registrants, and 959 registrants for other career programs. This year, a list of names and BI score sheets, and a brief one page instruction sheet were mailed to Mission Support Squadrons (and to Air Force Audit Agency in Washington for Auditors) for redistribution to supervisors and registrants. The packages were mailed on 10 August and were to be returned by 24 October.

The BI instructions, guidelines, and questions were placed on the World Wide Web (WWW). Supervisors and registrants could view, download, or print all related items except the score sheet from the WWW. This initiative streamlined much of the BI process. Supervisors and registrants without web access received printed versions of the materials by e-mail. There were over 1,000 visits to the WWW site per month.

At the recommendation of FMCP, the web administrators posted the names of FY99 BI cycle registrants, dates their BI score sheets were scanned, and the duty locations of the registrants on the WWW. The date by a registrants name indicated the date the BI score sheet was scanned. If the date field was blank, a completed BI scores sheet was not returned. If a name was not on the list, that person did not receive a BI in this cycle. This innovation saved numerous phone calls to and from the career programs. It also gave all interested parties visibility regarding completion or non-completion of the score sheets by registrants, supervisors, and managers.

On 4 November 1998, the FMCP mailed post cards to remind registrants that they still had not returned a completed score sheet. On 24 November 1998, FMCP sent 666 reprinted score sheets to the home addresses of FMCP registrants who had not returned score sheets as an additional reminder. By mid-December, 84% of the BI score sheets had been returned, and 27 score sheets with errors remained outstanding. Registrants due a BI during this cycle with outstanding score sheets will have their BI score set to "0" until the new score sheet is received and scanned.

BI average scores by grade as of 31 Dec 98:

Distinguishing Competencies	GS-11	GS-12	GS-13	GS-14
1. Communication and Persuasion	46.8	56.7	57.3	61.3
2. Conceptual & Strategic Thinking	60.4	67.2	72.1	78.8
3. High Standards of Exc and Eff	73.1	71.5	71.1	71.9
4. Initiative	48.2	54.2	70.7	76.6
5. Interpersonal Awareness	56.2	59.4	62.7	66.9
6. Self Confidence	58.8	64.5	68.4	72.9
7. Technical Expertise (GS 12/13)	53.0	54.0	N/A	N/A
8. Tenacity	57.2	58.0	54.9	57.3
9. Developing Others	N/A	N/A	50.3	47.7
10. Entrepreneurial Achievement	N/A	N/A	59.9	68.1
11. Flexibility	N/A	N/A	64.0	64.5
12. Use of Influence Strategies	N/A	N/A	52.2	55.8
13. Working Through Others / Group Leadership	N/A	N/A	51.5	60.7
OVERALL BI SCORE (max 75)	42.6	45.6	46.0	48.9
PRIOR CYCLE AVERAGE	43	44	46	49

BI distribution of scores in ranges (for registrants who have a BI score) by grade as of 31 Dec 98:

BI Range	GS-11	GS-12	GS-13	GS-14
00 - 00	Excludes Registrants Without a BI Score			
15 - 25	3.0%	1.8%	0.9%	0.0%
26 - 35	22.5%	15.6%	10.1%	7.2%
36 - 45	37.2%	33.2%	38.9%	28.4%
46 - 55	26.9%	31.3%	34.1%	39.2%
56 - 65	9.1%	16.3%	14.7%	23.2%
66 - 75	1.2%	1.8%	1.4%	2.0%

TPS distribution of scores in ranges by grade as of 31 Dec 98:

TPS Range	GS-11	GS-12	GS-13	GS-14
000-075	2.5%	1.1%	0.8%	1.5%
076-100	11.4%	4.9%	1.5%	1.8%
101-125	23.2%	16.4%	9.6%	9.8%
126-150	33.6%	31.1%	25.1%	11.6%
151-175	27.7%	42.1%	55.9%	57.0%
176-200	1.6%	4.3%	7.1%	18.4%
Overall TPS Avg	132	143	152	157
Prior Cycle Avg	134	142	148	155

The next cycle for the BI will be late summer. This cycle will include grades 13 and 14 registrants and new people registered in the FMCP by 30 June 1999.

FMCP Telephone Changes: The DSN and commercial telephone numbers changed for Randolph AFB effective 13 March 1999. The new numbers for the FMCP are DSN 665-2595, 2687, or 2051. The new number for facsimile machine (FAX) is DSN 665-2874. The area code for Randolph (210) did not change; however, the new commercial numbers are (210) 565-2595, 2687, or 2051. The commercial FAX number is (210) 565-2874.

Accurate Telephone Numbers: Selecting supervisors justifiably complain about the accuracy of phone numbers on career program certificates. This continues to be a problem and the FMCP solicits your assistance. Please e-mail to fmcp@afpc.randolph.af.mil when your phone number changes so we can update the data base, or complete the new phone number portion of the BI score sheet.

NOTES FROM THE:

Chief for Enlisted Matters

by CMS Lorraine A. Tanner, DSN 224-5437



As usual, my New Year started out great. In my job I get the opportunity to participate in the Air Force Financial Management and Comptroller Annual Awards Program every January. It does my heart good to read and evaluate the annual awards submissions. I want to congratulate all our nominees on a job well done. These folks have represented you well. A special thanks goes out to our winners. I look forward to working with you in the future to continue to make our Air Force Financial Management community stronger and better than ever before. Now, I would like to focus this article on recognition and how it helps a person or an organization excel.

Recognition comes alive in various forms. One of the most effective types of recognition is the day-to-day acknowledgement of someone's existence and performance. We all work hard. Our standards are high and our expectations are even higher. Taking a minute to say, *you did a great job with that customer or thanks for the extra effort today*, means a lot. Recognizing when someone does *the right thing* will reinforce the behavior. Comments such as *thanks for being here to take that call first thing this morning*, tells someone why it is important to be to work on time. Noticing that someone's boots are shined or their ribbons are new lets them know the extra effort meant something to you.

Sometimes, however, immediate recognition can come in the form of behavior correction. Just as we recognize good performance, we need to immediately recognize poor performance. If you do it in a positive, decisive manner, this type of recognition can bring notice to and correct poor behavior before the behavior becomes a problem for you and your team.

Formal recognition programs go a long way to enhance the morale of any organization. In fact, lack of formal programs can actually have a negative impact on your organizations. Take the time to recognize outstanding performance through your base and FM programs. Supervisors need to understand it is their JOB to recognize people and performance. There is no bigger demoralizer than a supervisor who vocally states they don't have time to nominate their people. Imagine being a young financial manager who goes the extra mile every day for us, but was never recognized.

Many achievements are already recognized with Air Force programs. Promotions, retirements, reenlistments, continuous service, and good conduct are just some of the very important events that occur in our

careers. These achievements need formal recognition within your organizations. Bringing our people together to professionally recognize these milestones is a critical part of customs and courtesies in the Air Force. These are proud moments and need the formality of a ceremony to adequately convey the importance of the events. Don't forget to invite family and friends to these ceremonies. I often get asked how I was able to support my family and my Air Force career. I believe it is because I made my family a part of my career and my career a part of my family. My family shared each of my promotions, my decorations, and my awards. But most importantly, my bosses thanked them for helping me do the right things for the Air Force.

Finally, advertise your successes. Bulletin Boards, Base Papers, and the Aces High page in *The Air Force Comptroller* magazine are all ways we can *show off* our winners. The more we publicize the more appreciated our people will feel. When you feel appreciated you will continue to do bigger and better things for the Air Force. In addition, it is great public relations for your office. Keep telling your base population all the things your people are doing and all the great things they will be doing in the future. We need to do a better job of selling our programs and ourselves. This earns respect and admiration for a job well done.

At this time I'd like to recognize our 1998 FM Step Promotees. Their Wing Commanders have already recognized each of these individual's potential and achievements, and I, too, want to thank them for doing a great job. I look forward to them achieving bigger and better things in their new grades:

TSgt Charles Becker
TSgt Michelle Brown
TSgt Terry Bullard
MSgt Pamela Condino
MSgt John L. Hardy
TSgt Patrick Schultz
TSgt Angela Smith
TSgt Thomas Souza
TSgt Darrell Sterling
TSgt Deborah Tomack

Peterson AFB CO
Maxwell AFB AL
Pope AFB NC
Howard AFB CZ
Andersen AFB GU
Charleston AFB SC
Los Angeles AFB CA
Beale AFB CA
Limestone ME
DFAS-DE

Before closing I wanted to say the best feeling I ever had was when a peer came up to me and recognized something I did. Don't forget, you don't have to be a boss to tell someone they did something good.



Comptroller Officer Assignments (Continued...)

if assignments are being made between the officer, losing commanders, and AFPC?

A. Gaining commanders' primary say will be in identifying the requirement and the specifics of what type of officer (grade, AFSC, special qualifications, etc.) is needed to meet mission requirements. The assignment team will work with losing commanders to identify a PCS-eligible officer who meets these requirements. Gaining commanders can elevate their challenge of an assignment to the Group Commander who will maintain a "challenge" authority should they believe that the officer's qualifications are questionable. Each "challenge" will be worked on a case-by-case basis.

Q. Will special duties still have the same application procedures in place as they do now or will AFPC do a best match?

A. Established application procedures for special duties will remain the same as they are now. Special duties which do not have established application procedures (i.e., Recruiting Service) will be worked by AFPC as a best match the same as other assignments. Officers must contact us for releasability for special duty assignments prior to the member applying. Interested officers can then indicate their interest on their PWs.

Q. Will you update the Requirements Listing throughout the 30 days in the visibility window?

A. No, we will place the requirements on the Requirements Listing on the first day of the visibility window and the requirements will stay the same for the next 30 days. At the end of this period, the Requirements Listing will be turned off. We do not want anyone "waiting for the next update" to submit their PW. The next update to the Requirements Listing will not be until the first day of the next visibility window. However, the Authorization Listing which shows Air Force positions by AFSC and location will be available all the time and will be updated monthly.

Q. What happens if an officer does not have a PW on file when AFPC matches assignments?

A. All officers (especially those identified as vulnerable) should have a PW on file. It is incumbent upon the officer to have a PW which accurately portrays his/her assignment preferences. If the officer is being considered for an assignment, but has no PW on file, the AFPC Officer Assignment Team (OAT) will attempt to contact the member's commander. If AFPC still does not receive a PW from the officer, the AFPC OAT will

make the best assignment match possible without the officer's preferences.

Q. Can an officer check the status of his/her PW?

A. Yes, an officer may check to see if his/her current PW is on file through the AFPC Assignments home page. If there is no PW in the system or the PW shown is not the latest PW the officer submitted, then the officer should check with his/her commander to see if he/she has coordinated on the PW. If the commander has forwarded the PW, but it does not show up in the system, the officer may contact AFPC/DPAPS at DSN 665-5858 to report the problem. In addition, an e-mail notification will be sent to both the officer and the commander when a PW is received by AFPC.

Q. Can an officer volunteer for a certain region or theatre?

A. Yes, we have a CONUS map, which indicates geographic regions, and an overseas map, which indicates theatres on the pull-down menus for location on the PW. An officer may also choose a particular state or country. This will allow the officer to be considered for more jobs than just at one specific location. For instance, an officer may volunteer for MacDill AFB, the state of Florida, the Southeastern United States or simply CONUS depending on how specific his/her preferences are.

Q. How/When will I find out when I have been selected for an assignment?

A. When assignment selections have been accomplished, (OATs will initially notify commanders and their respective MAJCOM assignments staffs, via e-mail, of the assignment matches involving their officers. The timing of this e-mail notification will vary depending on the number of assignments being matched during each cycle. Your current commander is responsible for accomplishing your "official" notification of the assignment upon receipt of formal assignment instructions from your OAT. The e-mail sent out by the OAT notifying commanders and MAJCOMs when assignments are matched, should not be confused with the official assignment notification (with assignment instructions) which flows via PC-III or message to the commanders' support staffs.

As a reminder, effective 13 March, the telephone number for the AFPC FM assignment team is DSN 665-2304 and commercial (210)565-2304.

PROMOTIONS



Mr Kelly



Col Pesola

Mr Ed Kelly, GS-15, Chief, Information Technology, AFCAA/FMI, Arlington VA.

Colonel Maryetta D. Pesola, Principal Assistant for Finance, SAF/FMP, The Pentagon, Washington DC.

AFAA

Harshbarger, Sandra L., to GS-12;
Spangdahlem AB GM
Huard, Margaret H., to GS-13;
Rosslyn VA
Manning, David J., to GS-12;
Edwards AFB CA
White, Elizabeth S., to GS-12;
Spangdahlem AB GM
Wilson, Lloyd E., to GS-13; March
ARB CA

AFCEE

Buckley, Lois, to GS-13; HQ
AFCEE, Brooks AFB TX

ACC

Kelly, Juliet L., to MSgt; Ellsworth
AFB SD
Perez, Ronald C., to Capt; Dyess
AFB TX
Whitehill, Trevor J., to Capt;
Ellsworth AFB SD

AIA

Gunn, Bruce, to Maj; HQ AIA/
FMB, Kelly AFB TX
Ward, Debbie, to GS-14; AFTAC/
XPB, Patrick AFB FL

AFMC

Anthony, Carrie R., to GS-14;
AAC
Barber, Ellen, to GS-12; ESC

Bernal, Mary F., to GS-12; SA-
ALC
Burke, Grace, to GS-12; ESC
Chevalier, Barbara, GS-12; ESC
Clemons, Sandra, to GS-12; ESC
DeBanto, Scott, to GS-13; AFMC
Earles, Sharon, to GS-13; AFMC
Eccles, Linda, to GS-13; SMC
Gallagher, June, to GS-13; SMC
Gonzales, Petra L., to GS-12; SA-
ALC
Govan, Sylvia M., to MSgt; SA-
ALC
Haines, Linda, to GS-13; ESC
Hansen, Greg, to Capt; ESC
Hess, Lawrence, to TSgt; ESC
Hyndman, Judith P., to GS-13; SA-
ALC
Irwin, Marcia, to GS-13; ESC
Johnson, Danny E., to GS-14; ESC
Kaiser, Virginia G., to GS-12; SA-
ALC
Keith, Judith, to GS-12; ESC
Konselman, Julie, to TSgt; ESC
Luongo, Rick, to GS-12; ESC
MacDonald, Bradley, to Capt;
ESC
Mason, Libby, to GS-12; ESC
Mayer, Christine, to GS-13;
AFMC
Merkle, Jan, to GS-12; SMC
Miller, Joanne, to GS-13; ESC
Norton, Gary, to GS-13; ESC
Rueger, Jill, to GS-12; ESC
Rutledge, Brian S., to GS-14; AAC
Sawyer, Mike, to Capt; ESC
Schneider, Kirk A., to Maj; AAC
Schubert, Mark, to GS-12; SMC
Soares, Barbara, to GS-14; ESC

Spaulding, Donna, to GS-12; ESC
Stacey, Richard, to Capt; ESC
Stevenson, Lisa, to GS-14; ESC
VanDeLoo, Barbara, to GS-14;
SM-ALC
Vasquez, Ernestine, to GS-12; ESC
Wells, Peggy, GS-14; ESC
White, Adrienne, to GS-12; SM-
ALC
Wong, Deanna, to GS-13; SA-ALC

AFRC

Bocci, Vincent, to SSgt; 939
RQW/FM
Brenner, Sheralee, to 2Lt; 939
RQW/FM
Butler, Craig, to SSgt; 939 RQW/
FM
Dickerson, Anthony, to SSgt; 434
ARW/FM
Dunnings, Belinda C., to MSgt;
926 FW/FM
Holcomb, Vicki, to GS-12; HQ
AFRC/FMFA
Marsh, Sharon, to TSgt; 913 AW/
FM
Minnie, Jr., Ronald A., to TSgt;
911 AW/FM
Mitchell, Christopher T., to SSgt;
934 AW/FM
Mounts, Sondra, to MSgt; 94
AW/FM
Oliver, Robert D., to TSgt; 926
FW/FM
Phillips, Keith, to SSgt; 939
RQW/FM
Quiroga, Brian, to SSgt; 934 AW/
FM

PROMOTIONS (Continued)

Sanders, Letrice, to SSgt; 926 FW/FM
 Szwec, Jerome, to SSgt; 926 FW/FM
 Thompson, Paul J., to SMSgt; 926 FW/FM
 Walter, Mitchell, to Capt; 939 RQW/FM
 Ward, Jr., Joseph M., to Lt Col; HQ USAF/RE
 Wisniewski, Rich, to SSgt; 914 AW/FM

AFSPC

Bryant, James M., to MSgt; 30 CPTS/FMQ
 Hardin, Anthony L., to Lt Col; 90 CPTS/CC
 Phillian, Pamela S., to GS-13; 21 SW/FMA
 Wolfe, Lois A., to GS-13; 45 CPTS/FAS

AFSOC

Davis, Elmer, to MSgt; 16 CPTS/FMFL, Hurlburt Fld FL
 Jehn, Jonathan, to Capt; 352 SOG/FM, RAF Mildenhall UK
 Sowell, Jr., Johnnie, to MSgt; 353 SOG/FM, Kadena AB JA
 Violette, Ted, to MSgt; HQ AFSOC/FM, Hurlburt Fld FL

AETC

Basha, Ed J., to GS-12; 12 CPTS/FMA, Randolph AFB TX
 Crawford, Larry A., to SMSgt; HQ AETC/FMF, Randolph AFB TX
 Gardner, Jack P., to Capt; 56 CPTS, Luke AFB AZ
 Hepler, Terry R., to SMSgt; 325 CPTS, Tyndall AFB FL
 Johnson, Jeremy J., to Capt; 37 CPTS, Lackland AFB TX
 Maulding, Davis H., to Capt; HQ AETC/FMAM, Randolph AFB TX

Paleo, Robert H., to Capt; 37 CPTS, Lackland AFB TX
 Pryor, Jeanna L., to Maj; 82 CPTS/FM, Sheppard AFB TX
 Richardson, Alton R., to Maj; HQ AETC/FMAM, Randolph AFB TX
 Trent, LuAnn, to MSgt; 12 CPTS/FMS, Randolph AFB TX

AMC

Brunskole, Nancy, to Lt Col, HQ AMC/FMB, Scott AFB IL
 Galloway, John D., to Maj; HQ AMC/FME, Scott AFB IL
 Jack, Dennis, to 1Lt; 43 CPTS, Pope AFB NC
 Perry, Judy F., to Lt Col; 89 CPTS, Andrews AFB MD

ANG

Bachert, Andrew R., to Maj; 178 FW/FM
 Cox, Anthony W., to MSgt; 188 FW/FM
 Farrell, Jennie D., to MSgt; 138 FW/FM
 Fletcher, Bruce C., to Maj; 143 AW/FM
 Fruechting, Laura W., to MSgt; 138 FW/FM
 Hill, Jeanne W., to Maj; 157 ARW/FM
 Huss, Diane E., to MSgt; 178 FW/FM
 Johnson, Ann E., to MSgt; 174 FW/FM
 Johnston, Robert W., to MSgt; 148 FW/FM
 Kehn, Randy W., to SMSgt; 140 WG/FM
 Kinsey, Mark A., to Maj; 162 FW/FM
 Leon, Constantine, to Capt; 127 WG/FM
 Meier, Carolyn J., to MSgt; 120 FW/FM
 McCoy, John E., to Lt Col, 128 ARW/FM

Miller, Robert L., to CMSgt, 155 ARW/FM
 Philipps, Gerri L., to SMSgt; 126 ARW/FM
 Phillips, William B., to GS-12; 106 RQW/FM
 Peer, Robert J., to SMSgt; 101 ARW/FM
 Resseguie, Phillip L., to Maj; 176 WG/FMA
 Stratton, Philip A., to MSgt, 126 ARW/FM
 Thrams, David D., to Maj, 145 AW/FM
 Van Wie, Judy L., to SMSgt, 174 FW/FM

PACAF

Martinez, Cynthia, to SMSgt; Kadena AB JA
 Sipple, Vincent, to Capt; Kunsan AB KS
 Zagata, James, to Maj; HQ PACAF, Hickam AFB HI

USAFE

Garrett, Virgil C., to Capt; 100 CPTS, RAF Mildenhall UK
 Karmali, Rustam, to Maj; HQ USAFE/FM, Ramstein AB GE

USAF

Johnson, Ed, to SMSgt; USAFA CO

11WG

Dillow, Richard, to MSgt; 11Wg/FMF

SAF/FM

Battenberg, Pat, to SMSgt; SAF/FMB
 Dotson, Gregg, to MSgt; SAF/FML
 Huffaker, Susan, to Maj; AFCAA/FMA, Arlington VA
 Reilly, Tom, to Lt Col; SAF/FMBP

RETIREMENTS

Colonel Michael J. Miller, Chief, Budget Division, HQ AMC, Scott AFB IL (30 years service). (No Photo Available)



AFCEE

Heath, Cyndi, GS-13; HQ
AFCEE, Brooks AFB TX

ACC

Heard, Jacqueline P., TSgt; HQ
ACC/FMFP
Hoover, Donald, GS-12; HQ
ACC/FMAO
Lawson, Edward, CMSgt; HQ
ACC/FMFO
Maddox, Blair L., TSgt; HQ
ACC/FMFO
Phillips, Horace J., Lt Col; HQ
ACC/FMFO
Torain, Catharine, MSgt; Dyess
AFB TX

AIA

Cline, Thomas "Mike", HQ
AIA/FMP
Hayden, Michael, MSgt;
AFTAC/XPB, Patrick AFB FL
Johnson, Anthony, SMSgt; HQ
AIA/FMP
Moore, Jeanette, Lt Col; HQ
AIA/FMB

AETC

Badalamenti, Frank, MSgt; HQ
AETC/FMF, Randolph AFB TX
Grey, David C. MSgt; 12 CPTS/
FMS, Randolph AFB TX
Moody, Monelle, GS-11; 314
CPTS, Little Rock AFB AR
Ovard, Jerry L., TSgt; 42 CPTS,
Maxwell AFB AL

Rudy, Jack W., CMSgt; 56 CPTS/
CC, Luke AFB AZ
Turke, Phil, MSgt; 314 CPTS,
Little Rock AFB AR

AFAA

Ramos, Loreto R., GS-12;
McChord AFB WA
Wrede, Billy L., GS-13;
Spangdahlem AB GM

AFMC

Barbera, Barney, GS-13; ESC
Brashears, LaVon, GS-11; SM-
ALC
Breuer, Glenda, GS-11; SM-ALC
Buckmaster, Dennis, GS-11; SM-
ALC
Coletti, Frances, GS-12; SM-ALC
Crisantes, Martin A., GS-12; SA-
ALC
Dooley, Sean W., GS-12; SA-ALC
Geary, Carol, GS-12; ESC
Gisondi, Linda, GS-12; AFMC
Gomez, Herlinda G., GS-12; SA-
ALC
Hansen, Dale, Lt Col, ESC
Johnson, Martha, GS-12; SM-
ALC
Long, Jack E., GS-12; SA-ALC
McCranie, Trina, GS-11; SM-ALC
Magee, Robert, Maj; ESC
Napoli, Christel, GS-12; ESC
Nowak, Gene, GS-14; AFMC
O'Dell, Nancy B., GS-12; SA-
ALC
Rhodes, Jr., Sidney P., GS-13;
SA-ALC
Rumpf, Gerald W., GS-12; SA-

ALC

Salas, Jesse G., GS-13; SA-ALC
Shupe, Lonnie, GS-11; SM-ALC
Trevino, Lawrence, GS-12; SA-
ALC
Trevino, Olga, GS-12; SA-ALC
Vera, Filiberto, GS-12; SA-ALC
Zimmermann, William, GS-12;
SM-ALC

AFRC

Burns, Manuel M., SMSgt; 926
FW/FM
Karycinski, GS-12; 514 AMW,
McGuire AFB NJ
Polk, Michael, MSgt; HQ ARPC,
Robins AFB GA
Talley, Frankie L., GS-12; 908 AW,
Maxwell AFB AL
Walsh, Helen E., GS-12; HQ
AFRC/FMAOT, Robins AFB
GA

AFSPC

Byford, Forrest E., GS-14; HQ
AFSPC/FMAO
Justice, Bam, GS-12; 45 CPTS
MacGrew, Richard, GS-11; 21
SW/FMAO
Vail-Byford, Carole J., GS-12; HQ
AFSPC/FMAX
Wood, Delbert, GS-11; 21 SW/
FMAP

AFSOC

Stone, Barry, Maj; HQ AFSOC/
FMPF, Hurlburt Fld FL



CY98 Command Selection List

Congratulations to our new Group Commanders:



Col Hicks



Col Price

Colonel Alvin L. Hicks

70 Air Base Group (AFMC), Brooks AFB TX

Colonel Harry E. Leboeuf, Jr.
(No Photo Available)

17 Support Group (AETC), Goodfellow AFB TX

Colonel David E. Price

61 Air Base Group (AFMC), Los Angeles AFB CA

RETIREMENTS (Continued...)

AMC

Olona, Lawrence D., TSgt; 89
CPTS, Andrews AFB MD

ANG

Finfgeld, Sandra K., CMSgt; 179
AW/FM
Foster, Margaret D., MSgt; 148
FW/FM
Fuccella, Lawrence M., Lt Col,
192 FW/FM
Jolly, Bill C., CMSgt; 172 AW/FM
Moody, Gary E., SMSgt; 110 FW/
FM
Muckey, Charles R., SMSgt; 185
FW/FM
Stahl, Frank L., Lt Col, 178 FW/
FM

PACAF

Bethel, Carolyn M., MSgt;
Hickam AFB HI
Kawakami, Violet S., GS-12; HQ
PACAF, Hickam AFB HI

USAFE

Danneck, Walter, 26 AFS,
Ramstein AB GE

USAFA

Pichette, Paul, TSgt; USAFA CO

11WG

Coleman, James W., GM-14; 11
WG/FMF

Laskey, Teresa, MSgt; 11 WG/
FMF
Murphy, Sandra, SMSgt, 11 WG/
FM
Thomas, Lolita, TSgt; 11 WG/
FMF

SAF/FM

Merryman, David R., GS-13;
SAF/FMBMA
Thigpen, Sandra, GS-14; SAF/
FMBMM

A Star Promotion for Frank Faykes



On 11 December 1998, **Frank R. Faykes** was selected for promotion to **Brigadier General**. Colonel Faykes is currently the Comptroller, United States Air Forces in Europe (USAFE), Ramstein AB GE. He oversees a network of over 700 people supporting operations in two Numbered Air Forces and six major bases operating in over seven foreign countries.

Colonel Faykes was commissioned through the Reserve Officer Training Corps and entered active duty in December 1976. He has a broad background in financial management that includes tours in cost analysis, finance, and budget.

Colonel Faykes received a bachelor's degree in Economics from Virginia Polytechnic Institute and State University, Blacksburg VA, in 1976, and a master's degree in Management, from Troy State University, Troy AL, in 1980. He graduated from Squadron Officer School in 1981; AFIT Education with Industry, Eastern Airlines, Miami FL, in 1982; Air Command Staff College (by correspondence) in 1983; Comptroller Staff Officer Course in 1984; Professional Military Comptroller School in 1986; National Security Management Course (by correspondence) in 1987; the Armed Forces Staff College in 1989; and the Air War College in 1993.

In the fall he will take over as Director of Budget Operations and Personnel, Deputy Assistant Secretary (Budget), Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller).



Another Star Promotion for Everett Odgers



On 26 January 1999, **Everett G. Odgers** was selected for promotion to **Major General**. Gen Odgers promotion was effective 4 March 1999. He is currently the Director of Budget Operations and Personnel, Deputy Assistant Secretary (Budget), Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller), Washington, DC. He is responsible for planning and directing formulation of the Air Force operations and maintenance and military personnel annual budgets.

General Odgers enlisted in the Air Force in 1963 and was commissioned as a second lieutenant in July 1972 after completing Officer Training School. His career has spanned all levels of comptroller and logistics positions, including assignments as a fiscal control officer, auditor, major command budget staff officer and budget director, maintenance director at an air logistics center, and a major command comptroller. He has also served a previous assignment in the directorate of budget, HQ USAF.

In the fall he will transfer to HQ Air Force Materiel Command as the command comptroller.



An SES Promotion for Pat Zarodkiewicz



Effective in February 1999, Ms Patricia J. Zarodkiewicz was selected for the Senior Executive Service and became the Director, Budget Investment, Deputy Assistant Secretary (Budget), Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller), Washington DC.

Ms Zarodkiewicz earned a bachelor of arts degree in economics and political science from the University of Rochester, New York, in 1982. She earned a master of arts degree in international affairs from American University, Washington, DC, in 1985. In 1995 she earned a master of science degree in national resource management from the Industrial College of the Armed Forces, and was also a Distinguished Graduate.

She began her civilian career with the Air Force in 1985 upon acceptance into the Presidential Management Intern Program. She worked at Air Force Systems Command, Andrews AFB MD, as a management and budget analyst. From 1988-1991 she worked as a budget analyst, Central Supply & Maintenance, and as branch chief, Support Operations Division, HQ USAF. In 1991 she transferred to the Office of Management & Budget, as a budget examiner. From 1991-1994 she was division chief, Support Operations Division, SAF/FMB. Prior to her SES selection Ms Zarodkiewicz was the division chief, Revolving Funds Division, SAF/FMB.



*Assistant Secretary of the Air Force
Financial Management and Comptroller*

Awards

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Awards



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the AIR FORCE

FM COMPTROLLER

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DEPOSITORY

JUL 20 1999

UNIVERSITY OF ILLINOIS
AT URBANA-CHAMPAIGN



THE COMPTROLLER'S CORNER

Support the Commander and Troops in Contingency Operations

As this edition of *The Air Force Comptroller* goes to print, the Air Force financial management community has over 100 airmen deployed to support contingency operations worldwide. Additionally, USAFE financial management has significantly increased the tempo of operations to ensure that all commanders and troops assigned at all European locations are supported.

Our financial management community plays a significant role in supporting wartime operations. When the Air Force deploys, regardless of the type of operation, the comptroller function is an integral part of the lead cadre. Whether deploying to a bare-base environment, as described by Lt Col Hough in his article *Finance Goes Expeditionary*, or to the standup of the Air Force's first-ever Contingency Response Group as described by Lt Col Newcome in his article *Joint Task Force Shining Hope, The Real Top Dollar*, we must provide the financial services necessary to support our deployed forces. We train for this at our home station and test our skills during Top Dollar exercises. Support of contingency operations is one of our core competencies and is the main reason we will always need a substantial number of military personnel in our career field.

We are able to provide this outstanding support through the efforts and professionalism of individuals who have worked hard to gain the knowledge necessary to deploy and support Air Force members worldwide. I commend the Air Force financial management community for an outstanding job supporting our deployed forces. Keep up the good work!

A handwritten signature in cursive script that reads "Robert F. Hale".

ROBERT F. HALE

Assistant Secretary of the Air Force
(Financial Management and Comptroller)

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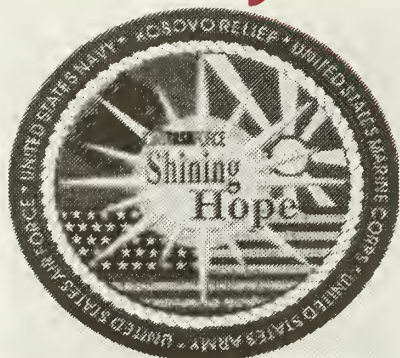
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Joint Task Force Shining Hope

The Real TOP DOLLAR

by Lt Colonel Randy Newcome



Photographs courtesy of Lt Colonel Yolanda Grove



Senior Airman Cliff VanGieson, Paying Agent, Tirana, Albania.



Lt Col Newcome, 86 CPTS/CC, and TSgt Jim Turro, Disbursing Agent, Tirana, Albania.



Lt Col Yolanda Grove, SAF/FM War Planner, and Lt Col Randy Newcome, 86th CPTS/CC.



C-130 for an engine-running offload at Rinas Airport.

It's time to get out of power-point and get in the air! said General Jumper, COMUSAFE. With that direction, the Joint Task Force SHINING HOPE commander, Maj Gen Hinton, ordered the newly activated 86th Contingency Response Group (CRG) to deploy to Tirana, Albania, on Easter Sunday, 4 April 1999. Over the next two months, USAF FM personnel continuously supported JTF-SH on three fronts—the EUCOM site survey to Tirana, the actual deployment itself, and the standup of JTF-SH headquarters in Einsiedlerhof, adjacent to Ramstein Air Base. The following is a short summary of those first two months with FM at the tip of the spear.

The 86th CPTS deployed a paying agent (PA) to support the EUCOM site survey team leaving for Tirana. For this short notice tasker, we picked our best Top Dollar qualified person. SrA Cliff VanGieson left with \$200K in checks, \$200K on AF 616, \$24K in cash, laptop with printer, mini-logdet kit, one-drawer safe, a passport, and a 9mm. Due to the critically high criminal and terrorist threat present when the team arrived, the US Embassy confiscated both the contracting officer's (CO) and PA's weapons, signed for the safe and its contents, and locked-down the two of them in a hotel in downtown Tirana. The only travel authorized was in *hard cars* with armed escorts.

Nevertheless, both individuals went to work and quickly established contact with the CRG that same day. They immediately started contracting for hotels, cellular phones, and vehicles. Getting cellular phone capability was particularly difficult since it required Ministry of Defense approval to get the *chips* released. Helping coordinate these efforts was the 86 CPTS unit control center. We staffed the orderly room for 24-hour operations so deployed agents had a central contact point to speak with daily. The commander also had STU-III capability so often required for these operations.

Within 48 hours, over 150 CRG personnel were deployed in Tirana. This included another CO and our disbursing agent (DA), TSgt Jim Turro with a mini-logdet kit and two-drawer safe that they secured with CRG Security Forces at Rinas airport. TSgt Turro had \$200K in checks, \$500K on AF 616, \$100K in cash, laptop with ABS, 9mm, and bulletproof vests. Shortly thereafter, the EUCOM site survey personnel departed but the CO and PA chopped to the CRG/CC to provide much needed support. Without the additional manpower, it would have been impossible to get the *bare base* operational in minimal time.

By the 96-hour point, with CRG/CC serving as on-site commander, the JTF assumed responsibility for SHINING HOPE. At this point, the Embassy lifted travel restrictions and returned our safe and weapons. All payments up to then had been made in US dollars. One agent and CO stayed at Rinas airport to pay for deliveries while the DA remained downtown with a CO to continue negotiations and small dollar purchases on IMPAC and in the local currency. All four personnel were armed, wore civilian clothes, and bulletproof vests when operating off-base.

During the first week, both agents paid vendors from 0700 until 2300 with balancing performed daily. Payments averaged \$14,000 daily to over \$27,000 per day the third week. By then the camp population had grown to over 500 personnel and check cashing was done two hours daily (1100-1300), every other day, since AAFES field capability was limited. Through discussions with USAFE/FM, it was decided to fly cash in every 10 days to remove the obvious threat of off-base transport.

The CRG/CC held daily staff meetings where our agents collected the next day's requirements to turn a mud pit into an operational airfield. Beddown needs included gravel for the tent city, plywood for floors, porta-potties, trash removal, potable water, ground fuel, etc. They also did everything from direct vendor truck traffic to digging ditches to help channel the water out of the camp. Whatever couldn't be bought locally was called back to Ramstein and airlifted downrange.

Coincident with the buildup at Rinas airport was the standup of the JTF staff in Einsiedlerhof. USAFE/FM handpicked **Capt Dan Sheesley** from the 100th CPTS at RAF Mildenhall to be the first JTF FM. He clearly had the *right stuff*, combining a wealth of leadership with FSO, budget officer, and Top Dollar training. As the JTF spun up from a handful of individuals to over 160 personnel, he made things happen! He set the staff up with everything from computers and portable air conditioners to cell phones, billeting, and rental cars. Downrange, he was just as dynamic providing much needed mail transportation, force protection barriers, STU-IIIs, and lumber for refugee camp construction. Capt Sheesley's coordination at every level from wing and MAJCOM to JTF and Air Staff helped ensure accurate oversight of over \$20M in JTF operations.

Moving to sustainment of 850 forward-deployed personnel, we are preparing for more *normal* FM operations. We anticipate increasing the staff to 4-5, including the JTF FM position, which will move downrange. The FM tent now has a field phone, hard line for computer, fax, and copier capability. Payday lists are produced and deployed personnel are asking LES-type questions—did CZTE and IDP start, etc. Other lessons learned include:

- Absolutely send your very *best* personnel—this is the real Top Dollar and why FM exists to support airpower operations. Our folks had deployed before and had worked in virtually every section of FM. They also had passports and were 9mm qualified—something that cannot be had overnight.

- In the European theater and future OOTW, the need for a mini-logdet kit with a one-drawer safe is paramount. Units should anticipate the capability of single agent operations, in addition to the Top Dollar 5-7 man package. We have supported seven real-world deployments in the last 16 months, from mid-air plane crashes to embassy bombings, and every time, the one-drawer, one person package was proven successful.

- Unit deployment monitors should review all eligible personnel. We use a spreadsheet with the usual mobility requirements, plus passports, 9mm, other remarks, etc. You should verify personnel status, especially single parents and child care designations, powers of attorney, etc. We also set up notional pairings of agents and cut checks in advance to minimize departure preparations.

- With gross commitments to date exceeding \$8.6M in our OBAN, regular updates have been critical to monitoring expenses. Capturing IMPAC cards expenditures was somewhat challenging but daily coordination and reporting with the deployed agents and COs worked well.

In closing we need to remember, ours is a profession of arms. FM personnel directly supported JTF SHINING HOPE, in-country from day one, and performed superbly at all levels. The last two months have rocketed by with 14-16 hour days being routine. Daily meetings with CPTS and JTF-FM personnel coincident with call-ins from our agents downrange, kept us all on the same sheet of music. Selectively staffing key billets with financial managers of broad experience and Top Dollar trained has made all the difference.



Finance Goes Expeditionary

by Lieutenant Colonel Paul Hough

On 10 October 1998, at 2145 hours local, SSgt Jackie McElroy lifted off from RAF Lakenheath, UK, in a heavily laden C-130. She was carrying \$50,000 cash and was the only armed person on-board. This was Chalk 1 of 23 headed for Cervia Air Base, Italy, in support of **Operation Sky Anvil**. At this point, she was the sole financial lifeline for the 48th Expeditionary Operations Group (EOG), which was forward deploying to support potential air operations in response to the ethnic crisis in Kosovo. Operation Sky Anvil validated both the Air Expeditionary Force concept and the value of Top Dollar.

In FM, picking the A-team means those with the most current Top Dollar experience.

The Cervia deployment came with very little warning. The slaughter and forced removal of ethnic Albanians in the Yugoslavian province of Kosovo precipitated an international crisis. NATO initiated Operation Sky Anvil to send a strong signal to the Serbian controlled government of Yugoslavia that further atrocities would not be tolerated. The 48th Fighter Wing received a heads-up on 7 October that most likely we would deploy both



our F-15E dual role fighters and F-15C air superiority fighters. The F-15Cs would be going to Cervia, an operational air base still flying Lockheed F-104 Starfighters off of a minimum-spec NATO standard runway. American air forces had never used this facility in the past, and this one did not come close to the support provided at our main operating bases. Since this was going to be a near-bare base operation, FM would most likely be tasked to send a two-person Tactical Financial Services team. There was never any question that we would send our best-trained personnel. The crisis was real and we needed to be able to get there quickly, ready to fight.

In FM, picking the A-team means those with the most current Top Dollar experience. SSgt Jackie McElroy and TSgt Larisa Toy had trained hard and scored well in USAFE's 98 Top Dollar competition held at Ramstein AB, Germany only a few months earlier. They were my first choice. On 9 October at 1007L, the wing received its deployment order to send about a dozen F-15Cs to Cervia. The major change was that we would use intratheatre airlift requiring the 48th

Fighter Wing to drastically reduce its footprint by 50%. Our sketchy information on Cervia indicated that lodging and meals would be provided. Because travel pay would be down to incidental expenses, we elected to send just one disbursing agent. SSgt McElroy would serve that role for the entire deployment. Instead of sending our entire LogDet kit, we slimmed it down to just a 280lb two-drawer safe, a laptop, and the most essential forms and regs. At about midnight Friday night, TSgt Darrell "He-Man" Hampton successfully muscled the safe down from our second floor vault out to a waiting forklift. Jackie would deploy with just the safe and two trunks of supplies.

SSgt McElroy landed in Cervia at 0200L, 11 October—the beginning of US military operations. She was escorted by Italian military police to the command post to secure her funds and then to the armory to secure her weapon. A four-person advon team beat the first chalk in and reserved one hotel for the Americans, who then double and triple roomed for the first night. With the F-15Cs enroute along with 22 more chalks of pax and cargo, job one for the FM-contracting team was to secure rooms, local necessities and transportation for over 350 personnel. Although the vast majority would come from RAF Lakenheath, personnel from 9 Air Force bases made up the 48th Expeditionary Operations Group. It was a tailor-made dry run of the expeditionary concept which starts in FY00. The Expeditionary Air Force will draw chiefly from fighter aircraft like those from the Liberty Wing, the official name of the 48th Fighter Wing. The Air Force's goal is to be able to provide an in-your-face deterrent to support contingencies anywhere, including austere locations.

Cervia Air Base was not austere, but it was largely an unknown to the 48th and some of our advance information was inaccurate. Neither on-base billeting nor food service would be available for anyone. Cervia had no commissary, no exchange, no fitness center, no library, no services activities, and no transient lodging. They did have a club but it was closed for renovations; and their dining facility could not accommodate the American influx. On the positive side, the Italian Air Force extended every hospitality, generously provided space in their facilities, and shared equipment whenever possible. Ironically, the bare base conditions at Cervia were in stark contrast to the nearby resort towns on the Italian Adriatic coastline. This was the off-season and most hotels were closed or closing. Not only that, the group came in on Sunday, and Monday was an Italian holiday. Luckily, through word of mouth between hotel owners, the 48th EOG eventually secured seven hotels within a fifteen-mile radius of the base, including some that had already been closed for the winter.

Financial support became a vital function to sustain our light, lean, and lethal force. With a lot of equipment left behind and individuals having to pay resort area prices for food, SSgt McElroy was a critical asset to group operations. Working long shifts to support contracting and individual members as well as establishing a cash pipeline with the Regional Accounting and Finance Office (RAFO) in Ramstein, she also opened a local bank account and made several runs to Aviano AB to work treasury check problems. The RAFO had prepositioned a check at Aviano for \$350K worth of Italian Lira. With Monday a holiday, this was an opportune time to get to Aviano and



SSgt Jackie McElroy



Italian Base Ops—site of 48th EOG War Operations Center, Finance Safe, Flight Surgeon, Public Affairs, Chaplain, & Legal



Location of Finance at Cervia.



48th EOG—Combat Communications

secure the additional funds. These funds were deposited locally with a two-day hold placed by the bank. Holds on US treasury checks in dollars exceeded a week. Dealing with the cash flow problem proved to be particularly difficult and crimped financial operations.

With money in the bank, our disbursing agent spent a great deal of time with contracting paying for goods and services. Even in Western Europe, credit transactions like the IMPAC card are not always accepted. But cash is a universal language. Even without a warning order, we had increased our vault limit immediately from \$10,000 to \$100,000 and asked the bank to fully stock base ATMs. Again, operating with the information that dining services would be provided we paid limited amounts on the deployment line. When they got on the ground, members found that not only would they be eating on the economy, getting cash to buy food would be difficult. They were only able to find three ATMs in nearby towns that would accept American Express, the government traveler's card at the time. To make matters worse, American Express unilaterally reduced cash withdrawals to only \$500 per month as they were drawing the contract down. The AMEX GTC quickly gained a reputation as the card you could leave home without. Thus, the need for on site paylines was almost immediate.

The high cost of food, laundry, and incidentals in the vicinity quickly became a morale problem. At the time of the deployment, Cervia was not a listed location in the JFTR and fell into the "All other, Italy" rate of \$70 a day for MIE. Our personnel were spending money out of pocket to support themselves. This became a 'high-viz' issue, and the 48 CPTS provided necessary reachback support. Using home-based subject matter expertise with modern communications systems helps reduce the size of the deployed force and is part of the expeditionary concept. We advised the local commander to use Actual Expense Authority, but the record keeping requirement was deemed too onerous for a time-constrained, real-world operation. Subsequently, CMSgt John Randolph, 48 EOG services, provided local expense information that we used in a message requesting PDTATAC approve an immediate out-of-cycle adjustment for deployed personnel. With assistance from USAFE/FMF, a temporary per diem rate of \$112 per day was established effective 1 November for deployed members only. Meanwhile, retail price survey work continued resulting in a formal rate for Cervia at \$84 per day effective 1 December 98.



TSgt LaRisaToy

While we were working the per diem issue at home station, the individual pay situation at Cervia was becoming more pronounced. Finally, the 48th EOG/CC requested additional financial support. We were back to the original UTC of a two-person tactical financial services team. TSgt Larisa Toy who had been on standby the entire time, left for Cervia as soon as USAFE validated the JOPES manpower request. Arriving on 26 Oct, TSgt Toy ran paylines about four hours a day, four days a week often averaging between 150 to 200 customers per payline. That means a significant percentage of the deployed force was coming back about every third day because cash limitations prevented TSgt Toy from paying an amount sufficient to last at least a week. The rest of her time was spent as an on-site FSO answering routine pay and travel inquiries.

Operation Sky Anvil achieved its short run political objective. The 48th EOG had flown 217 sorties in just 26 days with a 92% fully mission capable rate—a clear signal to the Serbians that we were in position and ready. On 6 November, the redeployment order was issued. TSgt Toy returned to RAF Lakenheath on 11 November and SSgt Jackie McElroy returned on 15 November. Both agreed that Top

Dollar had been an invaluable experience in preparing them for this near-bare base experience. Cervia will serve as a template on how to conduct expeditionary missions that broaden the concept of long-range airpower. But more importantly, the deployment demonstrated that sometimes comptroller personnel are the Air Force's lead warriors.

Lessons Learned

1. **Finance is an essential component of the Expeditionary Air Force.** Assuming we are not fighting our way in, our personnel need to be first on the ground with Contracting; particularly in bare base situations.

2. **Advance information is critical to an Expeditionary Force.** General John P. Jumper, USAFE/CC, said "We shouldn't have to ask any questions about the base at Cervia when it gets time to deploy there." High fidelity, on demand site surveys of potential operating locations are a must. Those surveys should include accurate billeting, food service options, banking, and ATM information.

3. **Cash is still king.** Not all banks will take US treasury checks. Not all businesses will accept credit instruments. Again, the more austere the operating location, the greater the need for cash. Take LOTS!

4. **A two-person team is essential if pay lines are expected in a bare base situation.** With the disbursing agent monopolized by contracting, a paying agent can handle the pay lines and work other financial issues.

5. **Expect the unexpected.** There were many financial issues beyond what has been covered in this article. Anything and everything is in the realm of possibility.

About the Author



Lieutenant Colonel Paul Hough is the Commander, 48th Comptroller Squadron, RAF Lakenheath UK. Previous assignments include Deputy Director of the Professional Military Comptroller School and Commander, 347th Comptroller Squadron, Moody AFB GA. Additionally, he has served in SAF/FMBP, AFCAA, Project Air Force, HQ TAC, 56 TTW at MacDill AFB FL, and the Strategic Systems Project Office at Wright-Patterson AFB OH.



Fuels Management: A Case Study of DoD Streamlining

by Mr Joe Draudt

Program Budget Directive (PBD) 735, 18 December 1991, directed the Air Force fuels functions be transferred to the Defense Fuels Supply Center (now Defense Energy Supply Center (DESC)), a part of the Defense Logistics Agency (DLA), by October 1993. The intent of PBD 735 was to eliminate the Air Force fuels middleman and sell fuel directly from DLA to the wing-level customer. Elimination of a layer between the provider and the customer would improve customer service and reduce costs. The Air Force and DESC's goal was to ensure the transfer took place with no degradation in customer support and that a business process was in place to protect the customer.

It is now Fiscal Year 1999 and the Air Force fuels function still has not transferred to DESC. There is a possibility Air Force fuels will transfer at the beginning of Fiscal Year 2001. Why hasn't the fuels function transferred yet? Why will it take nine years or perhaps longer to accomplish the transfer? What is so difficult about accomplishing something that appears straight forward and will provide tangible benefits to the customer? A combination of planning problems, system development difficulties, and unforeseen circumstances worked in a perverse synergy to delay the fuels function transfer.

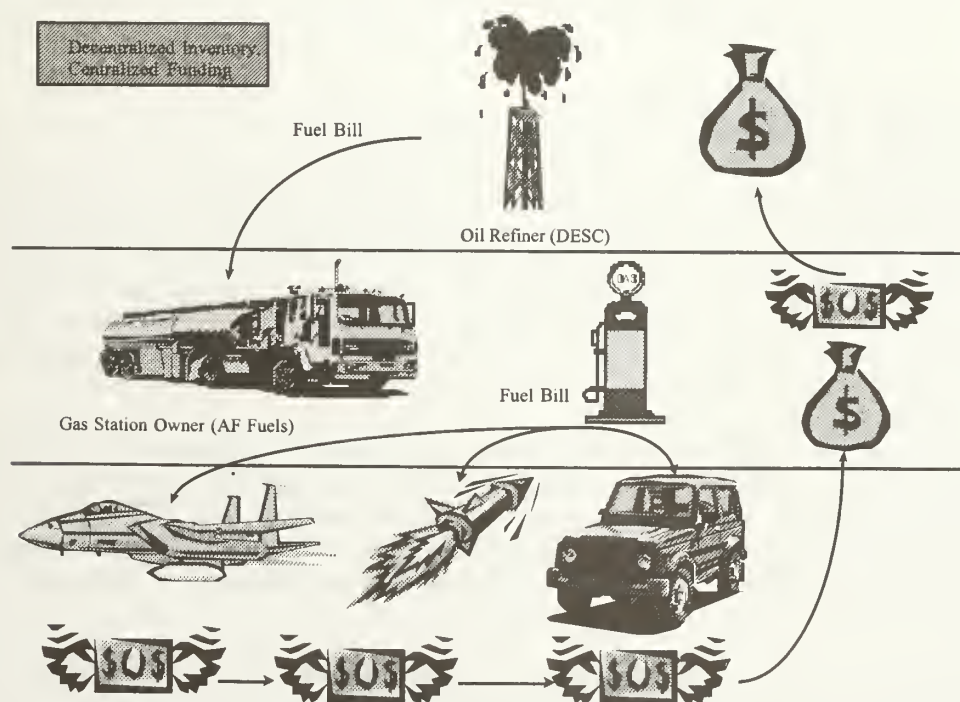
This article will explain the long and complex story of the Air Force fuels transfer. First the article discusses the nature of Air Force fuels and the change from decentralized inventory and centralized customer funding to centralized inventory and decentralized customer funding. Then the article turns to the specific functions of Air Force fuels. Next, the evolution of an integrated plan for consolidation of fuels functions at DLA is discussed and then development of the Fuels Automated System is reviewed. The article concludes with lessons learned and how we are applying those lessons to successfully complete the transfer of Air Force fuels to DESC.

Once upon a time...

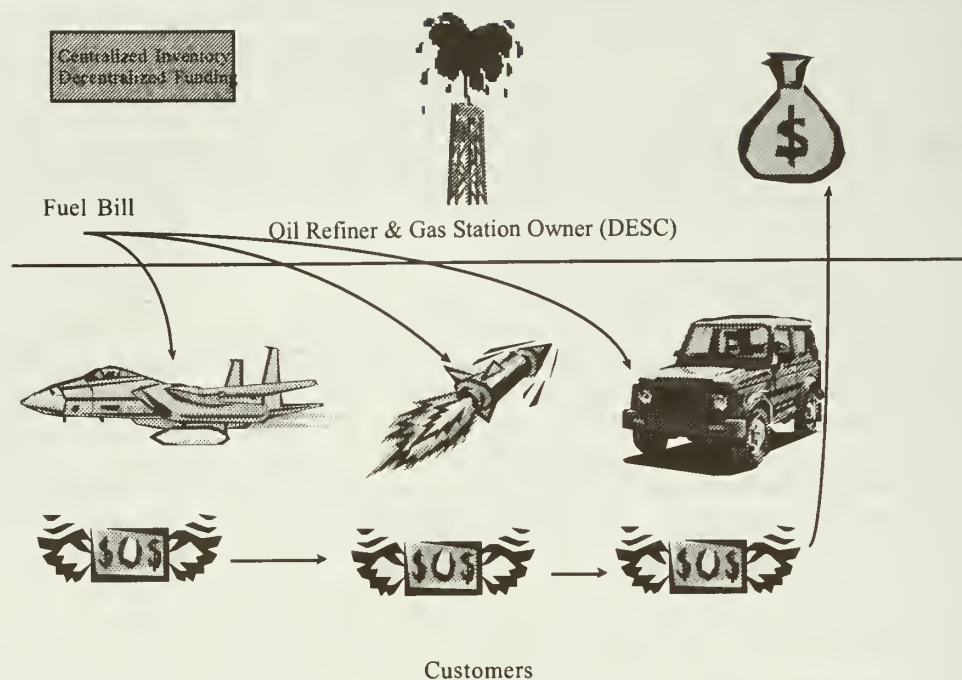
The Air Force fuels function is a part of the Air Force Working Capital Fund, formerly the Air Force Stock Fund. The idea behind the Air Force fuels stock fund was to buy fuel from DLA and resell the fuel to Air Force and other customers. Air Force fuels would buy and hold inventory and provide fuel to the customer at a stabilized rate. This would allow customers to plan and budget for a known price two years prior to actually purchasing the fuel. The stock fund assumed the risk of price fluctuations and acted as a buffer between the customer and the market price of fuel. The customer would eventually pay for the price fluctuations but the price increase or decrease would always be budget lead-time away.

The Air Force fuels function as originally conceived was based on decentralized inventory and centralized customer funding. This evolved to centralized inventory control and decentralized control of customer funds as the result of several DoD management initiatives. Centralization of inventory control reduces overhead costs and leads to increased efficiency. Decentralization of customer funding provides the wing-level customer with more control over how and where funds are spent. The changes in control of inventory and decentralized customer funding would have important implications to both DESC and the customer as a new business process was developed to support the transfer of Air Force fuel activity to DLA.

To better understand the fundamental changes caused by the DoD management initiatives consider a simple example of DESC as an oil refiner, Air Force fuels stock fund as a company owning many gas stations, and the wing commander as a customer of the local gas station. Under the old inventory and billing process the oil refiner (DESC) sold fuel to the gas station owner (Air Force fuels). The oil refiner was no longer concerned with the fuel once the fuel left the oil refinery. The oil refinery sent a single bill to the gas station owner and the gas station owner paid the oil refiner. The gas station owner distributed fuel to his many gas stations and kept track of how much fuel was available for sale. The gas station owner was responsible for billing and collecting from his customers who exclusively used credit cards to pay for gas.



Under the new process the oil refiner retains all of its' original responsibilities and takes on all of the responsibilities of the gas station owner. The oil refiner must transition from being responsible for inventory at the refinery (a wholesale operation) to being responsible for inventory and sales at the gas stations (a retail operation). The oil refiner must convert from having to bill and collect from a single customer to having to bill and collect from many customers. DESC (the oil refiner) did not have an existing business process or the necessary systems to take over the retail level process from Air Force fuels management activity (the gas station owner). It is necessary to know more about Air Force fuels to understand the challenge DESC faced in making the transition from a strictly wholesale operation to both wholesale and retail business processes.



"You can trust your flying boxcar to the man who wears the star"

The Directorate of Aerospace Fuels Management (SA-ALC/SFR), Kelly AFB, Texas manages the Fuels Division of the Air Force Supply Management Activity Group (SMAG). The Fuels Division is made up of aviation, ground, and missile fuels. Aviation and ground fuel support Air Force, Air National Guard, Air Force Reserve, other DoD and government agencies, commercial enterprises, foreign governments, and certain commercial operations. Missile fuels support NASA, Air Force, and commercial space launch programs in addition to the customers named above. The Fuels Division is also responsible for financial management, most product quality analytical laboratories, and some technical support.

The financial management of the Fuels Division requires working in partnership with DFAS-DE and OPLOCs worldwide to document fuels transactions and bill and collect for those transactions. Air Force aviation fuels transactions cover on-base, transient, in-flight, commercial, overseas bases, foreign governments, and overseas commercial aircraft. The number and variety of fuel transactions for Air Force aircraft presents a daunting task when trying to bill and collect thousands of times per month quickly and accurately.

Ground and missile fuels add to the complexity when factored into the equation. Ground fuels transactions cover all heating and motor fuels requirements at bases worldwide. Air Force fuels is the only agency in the United States dedicated to providing missile fuels to DoD, non-DoD, and commercial activities. Management of missile fuels carries the added responsibility of guarding against human and environmental hazards due to the volatility and toxicity of this type of fuel.

For many years the Fuels Division and DFAS accomplished the billing and collecting task using an ad hoc amalgamation of antiquated computer systems and manual transactions. The Air Force developed the Fuels Automated Management System (FAMS) to centrally compute transaction processing under a single functional manager to replace the outmoded transaction processing. FAMS processes approximately 300,000 sales transactions per month valued at about \$260 million. The development of FAMS was essential for the Air Force to implement DoD management initiatives requiring centralized inventory control and decentralized customer funding. Equally essential for the implementation of the Air Force fuels transfer to DLA was a plan to ensure continued customer support that included detailed billing and collection business processes.

If you don't know how you're getting there, it doesn't matter where you're going

The Air Force agreed in principle with PBD 735 but disagreed with the time frame and the structure of the transfer. The proposed time frame for completing the transfer by 1 October 1993 was too short to put into place the needed business processes and the supporting systems. Additionally, the transfer of the fuels function from the Air Force to DLA could not be worked in isolation. To achieve efficiencies and dollar savings the Air Force fuels transfer would have to be part of a larger, overall, coordinated plan for integrating fuels functions for all of the services. Subsequently, OSD agreed with the Air Force and DESC that a delay in the transfer was appropriate until an integrated plan addressing the fuel functions for all of the services could be developed. The plan acknowledged that each of the services perform internal mission-oriented responsibilities unrelated to the DLA mission. The mission-oriented responsibilities would be retained by the services while the inventory control point functions such as procurement, inventory management, and financial management would transfer to DLA.

Keep in mind the analogy of the oil refiner taking over the gas stations. DLA had the big challenge of learning the retail fuel business, selling fuel at the "gas station" level, and becoming familiar with the volume and type of transactions this required. Initially the support to accomplish the integration of the services fuel functions was to come from the existing automation systems. The Air Force Fuels Automated Management System (FAMS) would be used with the DESC Defense Fuels Automated Management System (DFAMS) and these systems would be modernized to accomplish the new mission. This effort was unsuccessful because there was no single organization responsible for accomplishing the combined system and process integration task. In addition, the Air Force and DLA initially disagreed on how the customer billing process would work.

In FY94 as the Services, DLA, and DFAS worked on trying to mesh these existing systems, it became clear that a new approach was needed. As a result, DLA established the Fuels Automated System (FAS) program office. DLA, in conjunction with the other services, would develop a unified petroleum management information system for all DoD fuels transactions. Control of the FAMS modernization effort would be placed under the control of the FAS program office. The transfer of the Air Force fuels function, as well as that of the other services, to DLA would be contingent on successful implementation and operation of FAS for one year.

Ya gotta have a system

FAS is to be the fuel transaction accounting, inventory, and billing system that allows DLA to assume full responsibility for fuel from the services and enable implementation of PBD 735. In other words, FAS allows the "oil refiner" to take over "gas station" operations. Personnel savings, operating efficiencies, and lower costs are promised as outcomes of FAS development. FAS is currently developing and fielding a base level data input process and a central transaction financial and inventory process. The base level ("gas station") system is functional and is approximately 90 percent deployed. Base level FAS was developed relatively quickly: it was based on the modernization of Air Force FAMS, a process that was revised and replaced with commercially available applications.

The development of the central processing transaction in FAS, or the Enterprise level operations, has taken longer than expected. FAS central processing would allow the "oil refiner" to bill and collect from the customers as well as or better than the former "gas station" owner. A commercial off the shelf (COTS) system that uses Oracle software was chosen to do the job because it would be the fastest and least expensive way to get FAS into operation and transfer fuel operations to DLA.

While the use of COTS enabled DESC to adopt proven, more efficient industry best practices that are embedded in COTS solutions, it did not fully meet DESC or customer requirements. The process for transmission of the requirements between the government parties and the system developer was ill-defined; there were requirements growth as well. Poor communication and requirements growth led to delays in development. To overcome the delay in development, DESC established a strategic partnership with the software providers, FAS developers, and management. This partnership overcame the poor communication between users and vendor. It ensured the user requirements were clearly defined and appropriate buy-in from the users and management occurred. The partnership itself is a mechanism to resolve business process issues as they occur.

The bottom line is that the ease of modifying the COTS package was overestimated and the required funds and time underestimated prior to the establishment of a viable partnership between the government and the COTS vendor. In PBD 425, DLA Supply Management, dated 4 December 1997, OSD expressed dissatisfaction with the progress and cost of FAS development and held funding contingent based on a mid-year program review. The funding has now been reinstated with the continued success of the ORACLE Enterprise delivered software and achievement of milestones. The delay in the FAS program also held ramifications for the old legacy systems that supported fuels but were in the process of being replaced.

You don't miss your water until your well has run dry

The Standard Base Supply System (SBSS) is a logistics system which processes a number of supply categories, one of which is fuels. SBSS was built in the early sixties as an integrated supply/accounting system. SBSS supports the full range of financial and inventory activities. The Integrated Logistics System - Supply (ILSS) was designed to replace the aging SBSS and was developed to accommodate all supply commodities except fuels. The reason fuels was excluded from ILSS was that FAS was expected to replace the SBSS function. ILSS is scheduled to start replacing the SBSS starting in 2000-2001.

The replacement of SBSS has implications on the financial systems supporting the Air Force fuels function. Air Force fuels will not be able to bill the customer without SBSS or FAS. The impact to the wing-level customer of not having a billing system could result in one of two undesirable possibilities. One possible outcome is to withdraw fuel funds control from the wing-level customer to a higher level in order to pay an aggregate level bill. The second possibility would result in the customer paying fuels bills without being able to validate the bill. Neither option is acceptable and the Air Force is committed to ensuring that an adequate billing process is in place to protect the customer.

In November of 1997 DLA and Air Force representatives met to develop an interim solution between the deployment of ILSS starting in 2000 and the deployment of FAS. Due to the high uncertainty of FAS development and deployment, a definitive solution to the potential ILSS/FAS gap has not been determined. As a contingency the Air Force and DLA have planned to retain the SBSS at a single site if FAS is not operational by December of 1999. However, the single site SBSS would not be able to operate past FY01 due to expense and loss of expertise in what will then be an obsolete system. The transfer of the fuels function to DLA was about to be further complicated by the BRAC decision to realign SA-ALC.

Oh my God, they've killed Kelly!

The Base Realignment and Closure (BRAC) Commission announced in August 1995 that Kelly AFB, Texas would be realigned. As a result, all Air Force Materiel Command (AFMC) operations on Kelly AFB would be transferred to other depots, privatized, or closed by the beginning of FY01. This meant that a decision regarding the future of the SA-ALC/SF organization located at Kelly AFB that performed the Air Force fuels function would have to be made. If the transfer to DLA did not occur before the BRAC date, SF would have to move off of Kelly AFB. However, if the Air Force fuels function transferred to DLA, DLA would have to decide which portions of SF to keep and where. The uncertainty of FAS development contributed to the difficulty of making a decision when SF should transfer to DLA. DLA and AFMC management were not only concerned with avoiding expenses of multiple SF moves but also with the morale of the SF employees. The SF personnel have been in a state of high uncertainty ever since the BRAC announcement was made. AFMC management wanted a decision on the issue so SF employees could start making future plans.

HQ USAF/ILS, DLA/DESC, and SA-ALC/SF determined in November 1998 the transfer of Air Force fuels to DLA would occur no earlier than 1 October 2000. This means the SF personnel at Kelly AFB will not transfer to DLA prior to the BRAC date. The delay in the transfer may necessitate moving the SF operation to comply with BRAC guidelines requiring all ALC activities to be off of Kelly AFB by July 2001. More than one move may be required before the operation is finally settled in its permanent location. This would disrupt service to the SF customers and entail moving expenses. Relocating the database and operational software alone is estimated at more than \$2 million. Add to that costs of employee permanent change of station, shipment of office and operational equipment and furniture, and potential leasing expense at a new facility and a much large cost picture emerges. Those cost would eventually be passed on to the customers in revised rates. The delay in the transfer and job transfer may seriously erode SF morale. As a result, HQ AFMC and HQ USAF/

ILS are taking steps to establish SF as a detachment or operating location attached to AFMC. This will allow SF to remain in place, reduce the uncertainty being experienced by SF employees, and keep the core of Air Force fuels expertise together and available to DLA when the transfer does occur in FY01.

You can't always get what you want but you know sometimes you get what you need

When the Air Force fuels function transfers to DLA on 1 October 2000 almost ten years will have elapsed between the PBD directing the transfer and the actual transfer. The anticipated outcomes of personnel savings, operating efficiencies, and lower costs promised to result from the transfer may have to be deferred pending the development of FAS. The lessons learned by the Air Force and DESC during the transfer of the fuels function may have general application to similar efforts in the future. The primary lessons learned are as follows :

1. Do not underestimate the scope and complexity of the mission transfer.
2. Beware the attractiveness of a COTS solution. Use of COTS offers speed of implementation and lower costs; however, be prepared to alter your existing business process or be prepared to sacrifice speed and lower cost if the COTS requires modification.
3. Remain flexible. Unforeseen events and events which were considered too distant at the time the transfer was originally conceived became major issues because the original plan was too rigid.

The Air Force, DESC, and DFAS have been working several actions which must occur for the fuels transfer to DLA to remain on track and achieve the envisioned savings and efficiencies. These actions include:

1. Develop and implement an interim system to be used if FAS is not operational by the planned transfer date. This includes development of a single node SBSS for Air Force fuels only. The single node SBSS will bridge the gap that may be created between the shut down of the SBSS and FAS implementation.
2. Continue shoulder-to-shoulder partnering with the contractor to resolve issues concerning FAS implementation and certification.
3. Establish a fuels detachment or operating location under HQ AFMC to keep Air Force fuels expertise in place and available to DESC when the transfer occurs. In addition, establishment of the detachment or operating location will mitigate the impact of the BRAC decisions on personnel currently providing fuels support to the Air Force.

The interim plan will take care of immediate concerns and buy time to recover from FAS implementation and deployment delays. The Air Force and DESC are intent on ensuring customer support and a business process are in place to protect the customer. A final dedicated effort will achieve the original vision of reduced cost and improved customer service. There is a light at the end of the tunnel and it is coming up FAS.

About the Author

Mr Joe Draudt is the Acting Assistant for Revolving Funds, Directorate for Management Execution, Deputy Assistant Secretary, Budget (SAF/FMBMR). He has a BA in History from the University of New Mexico and an MBA in Management from Wright State University. Mr Draudt has held a variety of positions before joining FMBMR, the last of which was budget analyst at HQ AFMC, Wright-Patterson AFB OH.

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Meeting the Future With Continuing Professional Education

by Colonel Maryetta D. Pesola

The April issue of *The Air Force Comptroller* included an article that introduced the financial management Guidelines for Professional Development. A key element of the guidelines is continuing professional education (CPE). This article provides a more detailed look at CPE and addresses sources for CPE, as well as tracking and documentation for CPE attained. CPE has become an important topic in the financial community due to an environment of increasing complex financial work and accelerating change. We can think of CPE as an umbrella covering a host of educational opportunities within the financial field. For example, an undergraduate or graduate degree can lead to several courses that not only meet general education requirements but at the same time qualify as CPE. Likewise, career broadening exposes you to new financial concepts, and professional military education teaches leadership and gives us an Air Force understanding of who we are and how we got here. Certification provides an outward sign that we have studied our art allowing Congress and the American taxpayer to reasonably assume we know what we are doing. Our financial leaders recognize that the success of a financial organization in carrying out its mission depends on having qualified, well-trained people.

Qualifying CPE Material. A number of you are taking or plan to take college courses. Not only do these courses advance your formal education, many will qualify toward the 80 hour CPE objective. Being in Finance, you may wonder what would be the best courses to help you and, oh by the way, meet professional development guidelines. The following courses can be found at most colleges:

Accounting	Auditing	Business Admin & Policy
Organizational Behavior	Ethics	Contract Administration
Communications	Strategy Planning	Financial Management
Management Theory	Computer Processing	Economics
Public Finance	Cost and Price Analysis	Business Law
Marketing	Procurement & Contract Law	Mathematics
Statistics	Quantitative Methods	

Most colleges offer courses in these areas and today's Internet environment makes it even easier to take a course. Colleges can be found through your local community and the base education office. In fact some colleges such as Strayer University, Golden Gate University, the University of Phoenix, etc., offer distance learning courses for degrees and adult education. So whether you are overseas or stateside, education and CPE are just a computer click away.

Besides colleges, there are several government and private organizations that offer courses that qualify as CPE. The Defense Acquisition University (dau.fedworld.gov/dau/index2.htm), the US Department of Agriculture (grad.usda.gov/corres/corpro/html), and Financial Management in Government (www.financenet.gov) are just a few such locations. In addition, George Mason University (princewilliam.gmu.edu/course/govt490/) has instruction on Financial Reporting in Government, and professional organizations, such as the Institute of Internal Auditors, Association of Government Accountants, and the American Institute of Certified Public Accountants, all have sources for obtaining CPE.

SAF/FM will also continue to develop courses for the SAF/FM Home Page. Currently, there are two courses on the Home Page, Antideficiency Act Investigator Training and Resource Advisor Training, and we are in the process of developing courses on Fiscal Law, the Certifying Officer Legislation, and the Vendor Payment Process. We are also looking to partnership with Air Force Materiel Command in developing courses that would be applicable for all on the Home Page. Finally, if all goes well, we hope to have a video out by the end of the year on key workshops that were presented at the June 1999 American Society of Military Comptrollers (ASMC) Professional Development Institute (PDI).

There are several other things you can do to earn CPE credit hours. These include attending professional organization meetings like ASMC, AGA, etc., attending conferences or seminars that are financially related (e.g., MAJCOM conference), publishing an article, and preparing and presenting a financially related topic. Finally, we plan to develop articles for *The Air Force Comptroller* magazine and the SAF/FM Home Page that will qualify as CPE. However, you also need to know how to calculate CPE credit and understand the necessary supporting documentation requirements for CPE attained.

Calculating CPE Credit. First make sure you understand CPE Points and CPE Hours. CPE points are not the same as hours in that you have to convert the points to an hour equivalent using a formula. For SAF/FM purposes everything we publish will be in terms of hours. However, if you attend a professional outside organization and they give you CPE make sure you determine whether it is points or hours, it can make a difference. The following table identifies CPE rules and are explained below.

TOPIC	RULE	LIMITS
Conference, seminar, instruction	1 hour for each 50 minutes of instruction.	None
College courses	10 hours for each quarter; 15 hours for each semester.	None
Presentations	1 hour for each presentation hour plus 2 times each presentation hour for preparation.	No more than 20 hours every two years. Credit is only once per presentation.
Publication	1 hour for each preparation hour.	No more than 20 hours every two years. Must be published before credit is earned.

Let's get down to calculating a class where you did not receive college semester or quarter hours. We will use the *50 minute rule*. Say you attended a four-hour class where there were two ten-minute breaks. To calculate CPE, multiply 60 (minutes in an hour) by 4 (number of hours) equals 240 minutes. Subtracting out the two ten minute breaks equals 220 minutes (240 minutes - 20 minutes). Now divide the 220 minutes by 50 (50-minute rule) equals 4.4 hours. The CPE credit hours claimed would be 4 hours.

For those courses taken on-line or through correspondence that don't have CPE credit hours or points check with the school or offerer to see how long it should take you to complete the course. Once you have the amount of time, you can use the 50-minute rule to obtain the authorized CPE credit hours. The credit can only be taken when you have completed and passed the course.

College course credit is earned when the course is completed and on whether the college is on quarter or semester hours. The CPE value for quarter hours is 10 while the CPE value for semester hours is 15. For example, a business law course is 3-quarter hours at University X and 3 semester hours at University Y. CPE hours for University X are 30 CPE credits (10 hours X 3 quarter hours) while at University Y is 45 CPE hours (15 hours X 3 semester hours).

Personnel can receive CPE credit for preparation and presentation if the material is to maintain professional development. Thus routine briefings given as part of ones normal job and related day-to-day

activities would not qualify. The rule here is credit given for the length of the presentation plus credit equal to two times the presentation for the preparation. For example, a two-hour presentation on the Government Performance and Result Act would earn an individual 6 hours—two hours for presentation plus four hours for preparation (2 times 2 presentation hours.) This is where the first caveat comes into play. You cannot earn more than 20 hours for presentation and preparation in a two-year period. In addition, you only receive credit the first time you give the presentation.

Personnel can receive CPE credit for articles, books, or course material published and related to financial management. A person receives one CPE credit hour for each preparation hour not to exceed 20 hours in a two-year period. In addition, the credit cannot be claimed until the material is published.

Documenting and Monitoring CPE Credit. Anyone who has dealt with auditors know the key words—document, document, document. We have to be able to show what we are claiming is true and that auditors or management can reconstruct/verify the credit hours claimed. Because we don't want to develop a tracking nightmare, we decided the individual would track and maintain their CPE hours. However, we recognize we need to tell you what documentation will support the CPE claims.

The SAF/FM Home Page has a couple of example forms you can use (not mandatory) for tracking CPE hours. Hopefully, the forms will give you some kind of idea of the information required to support your claims. Supporting documentation includes: where the instruction was taken, when it was taken, who the instructor was, course length, course description, and CPE hours claimed. A certificate of completion or college grade slip will support your CPE credit hour claim. Likewise, keeping copies of presentations or your published articles will support CPE claims. I recommend that you keep CPE documentation for at least three years since we are guided to complete 80 hours in two years and someone could still review it during the third year.

Conclusion. As you read last month, our objective is 10 CPE hours for CY99 and 80 hours for CY00 and 01. Hopefully, this article has provided you some insight into courses, where you can get instruction, or what you can do to accumulate CPE hours. Financial management leadership is committed to helping you meet the guidelines. You can help us by letting me know at maryetta.pesola@pentagon.af.mil what government courses you are interested in seeing developed and providing any suggestions for making the program better. Remember CPE is our vehicle for enhancing professional development to meet future requirements.

About the Author



Colonel Maryetta D. Pesola is the Principal Assistant for Finance, SAF/FMP, The Pentagon, Washington, DC. She has a BS from Ohio State University in Business Administration and a MS in Information Management from the State University of New York, Binghamton. Her active duty experience includes audit, cost analysis, and comptroller. Col Pesola was the Comptroller at Pope AFB NC and Osan AB KS. She is a member of the American Society of Comptrollers.

DFAS Chief Says Pay Will Be OK, Despite Y2K

by Mr Jim Garamone
American Forces Press Service

WASHINGTON—Extinction looms for the last Y2K bug that may be hiding in DoD payroll systems, the Defense Finance and Accounting Service director said in a recent interview. All DFAS payroll computer software has proved Year 2000 compliant and all will be operating on compliant hardware by March 31, Gary W. Amlin said. "I am very confident that all DoD civilians, military members and retirees will in fact get paid after January 1, 2000," he said. The service pays 5 million people per month.

The Year 2000 problem, nicknamed Y2K and *millennium bug*, refers to a past computer industry practice of writing years with just two digits—1999 would be "99." Because of this digital shorthand, on January 1, 2000, some computer systems might treat "00" as "1900" or just shut down. Almost all systems—there are an estimated 10,000 just in DoD—are vulnerable and need to be checked and then, if necessary, fixed to handle the year change correctly. A computer system that can recognize the year 2000 is called *compliant*.

Amlin said the service began work on the problem three years ago. "Last year, it became our No. 1 priority," he said during an interview. "I feel confident we'll do extremely well."

But DFAS doesn't pay military members, civilians, and retirees on its own. It receives personnel information from the various personnel agencies. DFAS workers compute the pay and send the information to the Federal Reserve Bank, which then distributes payments electronically to thousands of financial institutions.

"The [Federal Reserve Bank] is compliant from a system standpoint and we will continue to test with them," Amlin said. DFAS started end-to-end testing of the payroll system this month. "[We're going] from personnel system to payroll to Federal Reserve Bank to financial institutions," he said.

Tests show the computer interface between DFAS and the Federal Reserve works, he remarked. The Federal Reserve Bank will support testing of Y2K solutions with selected stateside financial institutions, overseas DoD credit unions, and NationsBank, the defense contractor that provides banking services to all DoD personnel overseas.

The finance and accounting service is also working on contingency plans in case an unexpected Y2K crawls out. For example, back-up computer tapes will be on standby at the Federal Reserve Bank in case there's a data transmission problem. In addition, the service will have an extra stockpile of checks in case individual banks cannot post deposits.

"If an institution does not electronically receive a transaction, we can mail a check," he said. Depending on the situation, checks might be for the pay of one person, a handful or all the financial institution's DoD customers.

Amlin said the US financial community is one of the better prepared in the country as far as Y2K problems are concerned. "A recent Congressional study said the finance area is a leader in Y2K," he said.

He said service members, DoD civilians, and retirees should not stockpile money. "I'm not going to go out and store cash," he said.

Amlin recommends service members, DoD civilians, and retirees ask their financial institutions what they are doing to prevent Y2K problems. "I would imagine most [financial institutions] will include what they are doing on the monthly account statements," he said. "But if you don't see it, you should ask."

He also recommended doing any financial transaction early, if possible. "If you have to change allotments, change addresses, set up new accounts, you should do it early and not wait until December," he said.

Amlin has alerted the DFAS staff not to plan for holiday season leave this year. The service will try to "clear the pipeline" of financial transactions by late December, he said. The staff will stand by at year's end to handle any system problems that may arise.

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FOCUS ON:

- Audit
- Budget
- Cost
- Financial Operations

Defense Travel System

While much has been written and briefed on the Defense Travel System (DTS), it has been some time since we've updated you on what's happening. That's the purpose of this short article. As you recall, the DTS is DoD's bold initiative to reengineer the TDY travel process using simplified travel entitlements, best business practices, and cutting-edge technology. DTS is intended to catapult the travel process into the 21st Century.

The DTS concept has been tested at 27 pilot sites throughout DoD. Eight of those pilot sites were Air Force locations where the systems improvements are still in operation and undergoing enhancements as new capabilities or requirements are identified. If you've been fortunate enough to be stationed at one of the pilot sites, you are well familiar with the power of this new tool.

Over a year ago, on 7 May 1998, the DoD announced that TRW had won the competition to design, integrate, and implement the DTS, beginning in DTR 6, an 11-state region in North Central United States. Since that day the journey to initial operational capability has been strewn with delays and technical surprises that have significantly delayed implementation.

Almost immediately after announcing the contract award, the competitor filed a protest that delayed the start of system testing until November 1998, a four-month slip in the original schedule. System acceptance testing started in late November 1998 and continued through mid-December. Phase I was completed in January 1999. The contractor entered into Phase II in April 1999 and over 90 major discrepancies were identified. At the time this article is being written, it appears most of the technical issues are being resolved and Phase II re-test, conducted by the Joint Interoperability Test Command (JITC), will kick off in July 1999. This is significantly later than planned and results in the start of Phase III slipping to the third week of August 1999.

Phase III tests the "end to end" operational capability of the system and will be conducted in two increments at Whiteman AFB MO. If you would like to see how DTS might look and work at your wing, you should make plans to visit Whiteman AFB sometime in the four-week test period. At the completion of Phase III, Whiteman AFB will become the first operational site for DTS. System testing will conclude at Ft Campbell KY in December 1999.

While there have been some schedule delays, the Program Management Office (PMO) intends to begin implementation in November 1999 and follow a very aggressive schedule to assure DTS 6 is fully implemented by the start of 2001. This is an ambitious schedule and if you are at one of the affected bases, you've got to be ready to go when the DTS Team comes through the gate. Even though you may not be at one of the bases in DTR 6, wing comptrollers can help prepare themselves for DTS by regularly visiting the PMO (<http://www.dtic.mil/travelink/>) or Air Force (<http://www.hq.af.mil/SAFFM/travel/aftravel>) travel reengineering websites. These sites are continually being updated and there is a wealth of information available, from technical specifications to the deployment plan.

DTS will revolutionize the way we process TDY travel from authorizations to final payment of the voucher. Today, and for many years to come, rapid voucher turn around will be a key measure of comptroller effectiveness. Often times in the past, we've met this goal by throwing people at it—it is now time to work smarter! The DTS will vastly improve the TDY travel process, and serve as a major reengineering milestone of the DoD's adopting better business practices.

FOCUS ON:

- Audit
- Budget
- Cost
- Financial Operations

Air Force Total Ownership Cost

Have you ever wondered how many gallons of aviation fuel are consumed by the B-2 each year? Where would you go to find out how many blue suiters it takes to maintain the fleet of F-16Cs? Or what if you needed to know how much the Chaplain at Minot AFB spent on gasoline? This information and more can be found in the Air Force Total Ownership Cost (AFTOC) management information system that is fast becoming the most comprehensive data repository within the Air Force to provide routine visibility into weapon systems' costs. The initial focus of AFTOC has been on aircraft, but the system is expanding and now provides cost coverage of space and tactical missiles. Eventually AFTOC will report on all unclassified major systems. Installation costs are already separately identified by base. AFTOC satisfies the annual O&S reporting requirement to OSD met by the VAMOSC system in the past, but expands cost coverage to all appropriations. The goal is to eventually capture all unclassified appropriated Air Force costs, becoming the tool of choice for Air Force leaders controlling life-cycle costs. A user friendly point-and-click Web based interface provides controlled access to data. The Air Force Cost Analysis Agency manages the program. System integrators are Battelle Memorial Institute, Litton TASC, and OO-ALC/TISMD. The AFTOC Integrated Product Team, with membership from the different functional areas of the major commands, Air Staff, and product centers, has been instrumental in identifying system requirements.

Initial AFTOC data products were released on the AFTOC web site last October as a beta version. Visit our website at [HYPERLINK http://www.aftoc.tasc.com](http://www.aftoc.tasc.com). Follow the directions to apply for a password. Your feedback with regard to content, format, and web site usability will help us improve the system for our customers. Recently advocates from ASC/FM and the F-15, F-16, and B-1 program offices, participated in a product review. As a result, changes are being incorporated into the next release along with enhanced user capability.

Although AFTOC uses the best of the Air Force's data sources, there is a limit to the amount of detail that can be displayed. For example, Contractor Logistics Support costs are reported in AFTOC, but the work breakdown structure underlying these costs is not shown, as this information is not tracked in any current system. Training sessions are being conducted to ensure users are aware of what AFTOC data represents and its limitations. Soon to be released is a tool which will allow the user to query AFTOC and receive customized answers to data requests. Users will be able to run queries using point-and-click selection to produce unique cost reports not found in the standard data products. This will allow a user to trace costs reported by Mission Design Series back to the corresponding unclassified Program Element Codes used in the accounting systems. Other detail found in the source data will also be available. Until this user capability is provided, users may contact the AFTOC team via the web site to request special data pulls.

AFTOC is a powerful management and analysis tool pulling extracting data from the most robust systems available. In today's environment, managing costs has become as important as managing budgets. To be able to reduce costs effectively, one must have improved visibility into what those costs are. AFTOC is the primary information system of the future which will provide visibility into the Total Ownership Cost of America's Air Force—all in one place, with fast, easy access!



ACES High

Technical Sergeant Kevin D. Roberts
Chief, Customer Support
16 CPTS
Hurlburt Field FL



Technical Sergeant Kevin D. Roberts enlisted in the United States Air Force and entered basic training in September 1982. Afterwards, he attended Security Police Technical Training at Lackland AFB TX. Upon graduation in December 1982, he was transferred to the 3480th Security Police Squadron, Goodfellow AFB TX. He was selected to perform duties in the unit's first-ever Elite Gate Guard Section. His outstanding performance and appearance was featured in an article in the local newspaper. From there, it was on to the 51st Security Police Squadron, Osan AB ROK, where his professionalism earned him many accolades. He was handpicked by the Base Commander for Honor Guard duties. His duty performance contributed to the unit earning an *excellent* during the 1984 Management Efficiency Inspection and the distinction of *Best Large Police Unit in PACAF*. In November 1985, Sergeant Roberts was reassigned to 2849th Security Police Squadron, Hill AFB UT, where he was selected as the squadron's *Airman of the Quarter* and received a letter of appreciation from USAF/Chief, Security Police for filming a USAF Security Police training video. In September 1986, Sergeant Roberts was reassigned to 3d Tactical Electronic Warfare Training Squadron (3TEWTS), Camp O'Donnell, the Philippines. There he donated the majority of his off-duty time training pilots in escape and evasion tactics on the Crow Valley Bombing and Gunnery Range. He assisted in the recovery of a stolen "STINGER" training missile taken by Philippine nationals. As Shift Supervisor, he led a 38-man flight at Crow Valley. He was the initial responder to four major aircraft crashes. As Security Police AFOSH Representative, he was selected as 3TEWTS AFOSH Representative of the Year. He received excellent ratings received during the 1987 Headquarters PACAF Unit Effectiveness Inspection. As NCOIC, Anti-Terrorism, he provided for personnel assigned to the 3TEWTS during high tension periods in which the base was locked down because two Ford Aerospace contract workers were assassinated adjacent to Camp O'Donnell. Additionally, he was commended for his actions by the USMC Commandant during investigations of a shooting that involved a US Marine. In October 1990, he was reassigned back to the 649th Security Police Squadron, Hill AFB UT. His extensive Air Base Ground Defense knowledge was the key to his selection as a controller for *Foal Eagle 91*. His skills resulted in his selection as a Combat Arms (CATM) Instructor. He was selected as *CATM Instructor of the Month* for June 1992. In April 1995, he was reassigned to the newly reactivated RAF Molesworth, UK. He assisted in the closure of RAF Upwood by providing security and logistics. As Shift Leader he detected and prevented several attempts to disrupt normal base operations by a known Campaign for Nuclear Disarmament activist.

In June 1997, Sergeant Roberts began his retraining process and entered into the 6FOX1 Financial Management Technical School, Sheppard AFB TX. He was named Distinguished Graduate during the course with a 94% grade point average. From there, he was transferred to Hurlburt Field FL and began working as the Chief of Customer Support. In the weeks and months that followed his first *financier* assignment he built a processing team second to none. Vouchers that were taking up to two weeks to process are now being done in less than a day. He joined the Hurlburt Top Dollar Team and took the *Esprit de Corps* winner at the Air Force competition. His Financial Services Officer characterizes him as *an exceptionally talented organizer and manager*. He retooled the operation for maximum efficiency and has processed over 24,000 travel vouchers in the last eight months with only five computation clerks. He has maintained a 96% input accuracy rate in DJMS. He developed new leave procedures that dramatically improved leave processing and has processed over 6,000 pay-affecting transactions each month. According to TSgt Robert's Commander, *His most important attribute that TSgt Roberts brings to the table is leadership. I simply don't have to worry about the Customer Support Section now that Kevin is in charge.* TSgt Roberts is involved in a plethora of outside activities, is attending college, and is engaged in virtually every facet of squadron activity. For all of this, he is truly **ACES HIGH!**

NOTES FROM THE:

Deputy Assistant Secretary, Budget

by Major General George T. Stringer



FY99 Emergency Supplemental Appropriation. The President signed the \$14.6 billion FY99 Emergency Supplemental Appropriation on 21 May 1999. The supplemental addresses shortfalls primarily related to Kosovo (military operations, refugee relief, and humanitarian assistance), military operations in Southwest Asia, aid to farmers, and Central America disaster relief.

The total amount for Defense is \$10.9 billion—\$5.5 billion above the President's original supplemental requests for Hurricane Mitch/George and emergency contingency operations. The known Air Force share is \$2.8 billion including \$1.9+ billion contained in the Overseas Contingency Operations Transfer Fund for Kosovo Operations. The \$2.8 billion also includes \$840+ million in the Air Force appropriation for ALE-50 Towed Decoys, CALCM and JDAM procurements, Recruiting and BOS funding, and Military Pay Raises. Additionally, the Air Force will compete for any amounts appropriated in the Readiness/Munitions account with the Overseas Contingency Operations Transfer Fund, Readiness Training/OPTEMPO Fund, and MILCON Fund. Together those total \$3.9 billion.

Acquisition Budget Documentation. We have made significant changes in the way documentation for acquisition programs will be submitted for this year's BES cycle. Last year the Integrated Documentation System (IDOCs) produced modification documentation for Aircraft, Missile, and RDT&E via the WWW using IDOCs software.

These improvements will save a tremendous amount of time and effort. The new automated edit checks across acquisition documents will eliminate manual checks saving valuable time. The database's repository of acquisition documentation will be easily accessible to program offices and headquarters. Since it is a web-based system, transmission of documents and access to the finished product will be fast and easy. Good government for the Air Force!

FY99 Omnibus Reprogramming. The Air Force has requested a \$325 million FY99 reprogramming to support our share of the Medical Treatment Facility program imbalance identified in the FY00 Budget Review and O&M requirements identified in the first Budget Execution Report. The Omnibus also includes transfers from active to Air National Guard MilPers and between various investment programs. We believe both requirements and sources are non-contentious and hope for swift Congressional action. We plan to distribute these funds as soon as the reprogramming is approved by Congress.

By the time you read this I will have departed the "fix." Please know that I did so with deep gratitude for having had the privilege of serving our nation, our Air Force, and you; with sincere appreciation for the tremendous support afforded me by our leadership and you; and with great optimism about your futures, both individually and collectively as the finest financial management team in the world—bar none! Connie and I wish you all the best and...God speed.

Very Respectfully,
George





NOTES FROM THE:

Deputy Assistant Secretary, Cost & Economics

by Mr Joseph T. Kammerer

Activity Based Costing/Activity Based Management (ABC/ABM). There are exciting events taking place throughout the Air Force to pursue business process improvements (BPI) through ABC/ABM. Recently, Mr Hale and I visited three Air Force bases—Eglin, Warner Robins, and Seymour Johnson—to review first hand what was happening in the field to implement these innovative techniques. ABC/ABM are useful tools to assist in bringing about process improvements and cost reduction in operations. Because ABC/ABM focuses on the cost of activities (i.e., cost of work performed), the focus shifts from *what was spent* to *how it was spent*. Also because ABC/ABM addresses the cost of activities from both the cost assignment and the process viewpoints, the focus on *cost drivers* and *performance measures* takes on more importance. At Eglin AFB, we witnessed the implementation of ABC/ABM in an enterprise management system basis for the 46th Test Wing. The Eglin team has developed user-friendly software to conduct interviews and populate the ABC database. Further, they developed an overall system architecture to make maximum use of legacy financial systems to develop an ABC/ABM data warehouse. The key to Eglin's success is leadership, involvement of the people to create ownership of the process improvement activity, and the development of user-friendly software. At the Warner-Robins ALC, the ABC/ABM implementation is being applied to their 11,000 person workforce to gain better insight into their costs and cost drivers. Again, their success is a result of support and top management leadership and the development of an ABC/ABM IPT for each organizational unit. At Seymour Johnson AFB, their experimentation with ABC/ABM has served as a training and feasibility effort and has shown that ABC/ABM can lead to cost management improvement. As financial managers, our responsibility is to learn the principles of ABC/ABM so that we can train others in its application (it's simple and not rocket science). Also, we can support those who are using ABC/ABM to bring about business process improvements by helping them to utilize the legacy financial systems to implement and design the ABC/ABM system architecture.

Air Force Reinvention Team—Maintain/Enhance Cost Estimating Capabilities Within the Air Force. SAF/FMC is leading a reinvention team addressing concerns identified by the Air Force Inspection Agency

during the Acquisition Management Review (AMR) of Operations and Support Cost Estimating. The AMR revealed a need for cost/performance/trade-off analysis early on in programs to support Cost as an Independent Variable (CAIV) efforts and to ensure best value acquisitions. The AMR also highlighted concerns of inadequate manning and inexperience in Air Force cost estimating positions. The reinvention team is led by Ed Kelly and recently held their kick-off meeting. The core team consists of representatives from AFCAA, ESC, ASC, and SMC and is currently identifying extended members from the ALCs, SSG, MSG, and other organizations to support this effort. The team is focused on establishing a process that will produce quality cost estimates and identifying the necessary resources (personnel, training, data, tools, etc.) to satisfy our customers. To that end, the first step is to understand and document current processes. The team will do this by administering surveys, conducting site visits, and performing a review of sample programs. The team will plan to deliver recommendations that include an improved documented process, formalized training program, appropriate manning levels, and tools and databases necessary to perform sound cost analysis. The team will present their baseline proposal to the Acquisition Reform Leadership Council and then to SAF/AQ in the near future. The overall goal for project completion is mid-December 1999.

Air Force Total Ownership Cost (AFTOC) Management Information System. AFTOC provides comprehensive and timely cost information with a focus on major Air Force systems. If you visit the AFTOC web site <http://www.aftoc.tasc.com> you will notice expanded capability compared to just a few months ago. In April 1999, first quarter FY99 data was posted. The FYDP information shown in the appropriation format data products now reflects the FY00 PB position. Space systems and tactical missile systems are reported alongside aircraft. Military construction costs have been added to the indirect costs reported by installation. More commodity detail is available since the Standard Base Supply System (SBSS) has become our primary source for National Stock Number cost data. Data cubes have been built which allow a user to drill down on the data found in the standard products as well as

Continued on page 35

NOTES FROM THE:

Deputy Assistant Secretary, Financial Operations

by Mr John J. Nethery



Recent Acquisition Policy. All acquisition personnel should be familiar with the Policy on Continuous Learning for the Defense Acquisition Workforce signed by Dr Gansler, USD(A&T). Compliance is mandatory in FY00. You can view this document at <http://www.acq.ods.mil/ar/doc/contlear.pdf>. If you have any questions on APDP, please contact Mr Chuck Bennett at DSN 227-2907.

ASMC Defense Financial Management Certification. SAF/FM has three representatives serving on the working level, tri-service committee. Mr Hale, SAF/FM, chairs the guiding commission composed of senior-level Defense financial managers. At the last commission meeting, continuing professional education requirements were discussed as proposed by Air Force. Subject matter experts have been identified to participate in test question development. POC is Maj Mary Carr, SAF/FMP, DSN 223-9179.

Banks and Credit Unions. The draft DoD Bank and Credit Union regulations were published in the Federal Register for public comment in the May/June 1999 timeframe. After the public comment period, the guidance will be published in Chapter 34 of the DoD FMR, Volume 5. This guidance will supersede AFI 65-701, *Banking Services on Air Force Bases*, and AFI 65-702, *Credit Unions on Air Force Installations*.

Travel Card. We are seeing improvement. Eagles is usable for inquiry and some maintenance. NationsBank send Agency Program Coordinators (APCs) three monthly reports (by electronic mail or fax) as of May. The reports are Report of Cardholders, Report of Charges, and Delinquency Report. The first rebate check was received; distribution was made in May.

NationsBank Travel Card Centrally Billed Accounts (CBA). NationsBank distributed improper CBA invoices for December and January. These invoices lacked crucial information such as passenger name and itinerary. The problems have been corrected. Additionally, NationsBank has had difficulty providing electronic transmissions/disks to the Commercial Travel Offices (CTOs) which some bases require to reconcile bills for payment. NationsBank stated all CTOs that require the electronic transmission/disks received December through February data by 28 April 1999. Contact the CBA Government Customer Service Unit at 1-888-276-3704 (voice) or 1-888-311-6877 (fax) if you have questions regarding your account.

American Express Centrally Billed Accounts. As of April 1999, the Air Force had \$800,000 in outstand-

ing balances. American Express has stated they will not return any credits or pay rebates until there are no delinquencies Government-wide. Please try and close these delinquencies ASAP.

Advanced Academic Degrees (AAD) and Professional Continuing Education (PCE) Quotas. The FY01 data call is coming out shortly through DP channels. Our own package is on its way requesting validation of existing AAD positions and requesting quotas. We did very well this year receiving and filling 11 AADs, one of which is a PhD. We need to concentrate on our PCE quotas and keep PMCS filled. POC is Maj Barry Sterling, SAF/FMPC, DSN 225-0852.

DRID 20 Status. In preparation for the next DRID 20 exercise, we are placing emphasis on ensuring the Unit Manning Documents are updated with the standard organizational structure codes and titles. In defending our inherently governmental position it is essential the UMDs be standardized and we have a complete understanding of the tasks performed in each organization. A SAF/FM 17 March 1999 tasking was sent to the MAJCOM/FOA/DRU FMs to begin this process and provide a current list of the tasks performed in each office. Another DRID 20 exercise started in May/June.

Mentorship Section on FM Homepage. The FM Homepage has a section with a variety of information and tools supervisors may utilize when providing required mentorship. Recognizing that mentorship is an element of a leader's responsibility to those they lead, this section was developed as a readily available source for information pertaining to officer, enlisted, and civilian professional development. The section also contains tools to assist the supervisor in ensuring future leaders are informed and given every opportunity to succeed. Our greatest asset is people, let's do what we can to take care of them.

Internet-Based Tutorial on Fiscal Law. We are in the process of developing a Fiscal Law course similar to the resource advisor one. The intent is to provide training for military and civilian personnel in the legal, financial management, acquisition, and other fields who are unable to attend residence or distance learning versions. The content will be based on the fiscal law course taught at the Army Judge Advocate School in Charlottesville, Virginia, and through distance learning by Air University at Maxwell AFB, Alabama. The course will be designed to assist with initial fiscal law training and to provide continuation training for persons responsible for the proper use of appropriated funds. Projected delivery date is 1 December 1999.





NOTES FROM THE:

Auditor General of the Air Force

by Mr Jackie R. Crawford

AFAA Role in the Air Force Y2K Program

As you know, January 1, 2000 will be a big day for computer systems around the world. On this day, we will begin learning whether industry and government efforts to fix the "millennium bug" or Year 2000 (Y2K) problem were successful. The pervasiveness of Air Force computer systems has made the Y2K issue of paramount importance. Both DoD and the Air Force have made Y2K an operational readiness issue. Further, both the Acting Secretary and the Chief of Staff have tasked all commanders to make resolving Y2K a top priority.

AFAA Involvement

Over the past 3 years, we have worked closely with Air Force officials to address the Y2K problem. To date, we have completed 10 projects that reviewed various Y2K issues. Partnering with our customers, we believe these efforts have assisted the Air Force management team in promptly identifying, reporting, and resolving many Y2K issues. These projects ranged from validating the support for Y2K correction status of Air Force mission critical and mission essential systems, including feeder systems for Defense Finance and Accounting Service pay and accounting systems, to assessing whether bases can continue operations should Y2K disruptions occur.

Modified Approach

Responding to the fast pace of Y2K activity, we accelerated our own processes for evaluating and reporting on this important issue. Specifically, we performed these projects as Management Advisory Services (MAS) engagements so that we could provide timely results to senior level managers. Further, we kept all Air Force management levels apprised of our Y2K efforts by providing weekly status reports. These updates allowed senior Air Force leaders to have independent, objective, and current information about potential problems. In addition to weekly updates, the MAS team briefed the results at major commands and HQ USAF within 2-3 weeks of completing each segment of fieldwork.

Results

We have devoted considerable resources to working the Y2K effort and believe the results have paid dividends. The Acting Secretary, Director of Communications and Information, and the Chief of the Y2K Program have expressed support for our efforts and requested additional work. Additionally, several major commands have asked for expanded coverage and follow-up work to ensure their bases adequately addressed issues or implemented suggested corrective actions. Further, AFAA personnel have participated on Tiger Teams and staff assistance visits to address specific problems. Finally, we have briefed our MAS results quarterly at worldwide Y2K conferences.

Air Force Response

The Air Force has responded to the Y2K issue with great effort, concern, and commitment. AFAA's residency concept facilitated our ability to contribute to the Air Force effort. For example, we provided independent assessments of Y2K progress at 70 locations in only a 6-week span. AFAA personnel visited places such as Greenland, Alaska, Korea, and the Azores to verify that appropriate actions were taken. In addition, we provided assurance that installation status reports forwarded to higher headquarters contained accurate data.

Conclusion

Overall, the Y2K initiative offered another occasion to strengthen working relationships and enhance teamwork between AFAA, major commands, and Air Force senior leaders. By using our MAS program, we provided useful and timely information to help Air Force functional personnel identify and fix installation problems worldwide. We were pleased with the opportunity to help Air Force managers in meeting Y2K challenges and expect to continue assisting with other information technology issues.

NOTES FROM THE:

Director, Defense Finance and Accounting Service—Denver Center



by Mr Steve E. Turner

Contingency Planning Workshop. When a disaster strikes, the ability to continue to meet commitments to our customers is vitally important. In order to resume and continue operations and to maintain adequate service levels, Contingency Planning is a priority. Denver Center Contingency Planners recently met with Operating Location (OPLOC) critical process functional area experts to test and fine-tune our contingency plans. While responding to Y2K potential problems was the priority, other business interruptions were also reviewed for viability and standardization, where possible.

The standardization of plans allows for associative testing, scheduled for later this year. In addition, the contingency plans will be entered on the Internet where customers with a .mil address will be able to view them. This will provide customers an opportunity to see the preparations we are taking to ensure business processes continue regardless of the cause of an interruption.

DFAS has developed an in-depth program to review contingency plans across the agency. This program includes end-to-end testing of the critical systems that support accounting and disbursing functions that are the critical processes. The workshop centered on the Denver Center and OPLOC static plans and tasks to recover those critical processes in case system problems are encountered.

The highlight of the workshop was a tabletop test, conducted using the plans developed by DFAS Center and OPLOC representatives during the week. Members of the workshop were placed in key positions for a dry run to ensure the plans interacted appropriately with each other. The process presented opportunities to see where dependencies existed between critical processes and critical support processes. Plans were then updated with the lessons learned and will be forwarded to all critical process owners for their review and acceptance of the standardized plans. These plans may be supplemented locally with addendum to cover regional needs and variations in mission requirements.

The workshop provided a rare opportunity for functional and system representatives to meet in a

forum and compare functional plans with system plans. Once the contingency plans are approved, they will be entered into the Living Disaster Recovery Planning System (LDRPS), which is the automated tool used by DFAS for contingency planning.

The workshop concluded with all OPLOC LDRPS administrators being provided a separate in-depth workshop to resolve any outstanding issues. They also received additional training in contingency planning with hands-on LDRPS training.

DFAS WEB: Information Super Highway into the New Millenium. Internet communication is the most efficient and effective means for communicating anything from a short hello to masses of information contained in databases for use all around the world. DFAS has made great strides to improve the kind and amount of accounting, finance, and management information on its web sites. DFAS web sites are developed in accordance with OSD policy and guidance that describes procedures for establishing, operating, and maintaining DoD unclassified Web Sites.

DFAS has two main web sites, WWW.DFAS.MIL and DFAS4DOD.DFAS.MIL, both developed to support a worldwide customer base and serve as two of the largest data distribution mediums for the 21st Century. These sites contain a wealth of accounting and finance information for use by DoD organizations, customers, vendors, employees (civilian and active duty), retirees, annuitants, and other customers having business with DFAS. Our DFAS-HQs Web Program Management Office takes the lead to structure the Agency web presence to maximize the benefits of the web in an innovative, professional manner. The latest accomplishment is the unveiling of the new DFAS4DOD.DFAS.MIL web extranet site.

The following information describes the two main DFAS web sites and customer base: WWW.DFAS.MIL—Worldwide public web site open to anyone having internet communication capability. It communicates financial management information and data throughout the DoD network. It contains information on electronic commerce, pay, jobs, DFAS organizations, accounting and finance information including a reference library to help you locate

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NOTES FROM THE:

Air Force Accounting and Finance Office

by Colonel Martha M. Beatty

A Week of Accounting and Finance Conferences

The Air Force Accounting and Finance Office (AFAFO) hosted three significant conferences between 12-16 April 1999. Over 250 SAF/FM, MAJCOM, Financial Services Office, and DFAS-DE military members and civilian employees participated in this week-long event.

The week started with a joint council session of the AFAFO, SAF/FMPC, and the MAJCOM FMFs representing Mr Hale and the Air Force, and the major Directors of the Denver Center (DFAS-DE) and the Operating Location (OPLOC) Directors representing Mr Turner. Collectively, the 36 participants discussed and reviewed significant topics and issues impacting the accounting and finance network. These joint sessions have been an annual event between the Air Force and DFAS-DE since the start of the DFAS consolidation. The major topics discussed included the ability of the MAJCOMs to get involved earlier in clearing Negative Unliquidated Obligations, metrics to measure how well vendors are doing in providing correct and complete documentation to the financial management community, expansion of the use of the receiving report module of the Automated Business Service System (ABSS), and the need to keep the MAJCOMs better informed. Emphasis was placed on the discussion of the tri-annual review as it has a direct impact on achieving a clean audit opinion. Conducting this review requires a team effort by the OPLOCs, FSOs, Contracting Offices, and Resource Advisors. The AFAFO is continuing to work with DFAS-DE/A and the MAJCOM/FMFs to find a way to clean up the database and ease the process of conducting the reviews in the future. By the time you read this, additional discussion will have taken place at the FM Executive Session and additional guidance will have reached the MAJCOMs.

The first Air Force Financial Services Office (FSO) Worldwide Conference since the DFAS capitalized the Air Force Accounting and Finance Center (AFAFC) in 1991 was convened on 13 April 1999. This milestone event drew together key members of Financial Services Office staffs from throughout our global network into a three-day conference.

"Information and Education to Improve the Financial Network" was the conference theme. Mr Hale presented the keynote address for the opening session. He

also presented an "Outlook for Financial Management" during lunch, which was hosted by the Mile High Chapter of the American Society of Military Comptrollers.

Other key presentations made during the conference included a Senior Leaders Perspective given by Col Beatty, AFAFO, and a session on Enlisted Issues given by Chief Tanner, SAF/FM. Lt Col Fagan, SAF/FMBOT, opened the 14 April general session with a recap status of the Defense Travel System. Col Pesola, SAF/FMP, opened the 15 April general session with an overview of the Guidelines for Professional Development of Air Force Financial Managers. Luncheon topics included Mission Support Officer Assignments and Expeditionary Aerospace Forces.

Discussions were interesting and candid regarding the many issues confronting base level organizations. Issues ranging from FSO training, responsibilities, and leadership and management roles to military pay, travel and tri-annual review were presented in workshops over the three-day conference. The opportunity for FSOs to share their ideas and concerns with their peers was valuable; the FSOs found they are not alone in addressing the many challenges they confront daily. For those who could not attend, briefing slides are available until 15 August at the AFAFO web site.

A total of 21.6 hours of Continuing Professional Education (CPE) could have been earned by attending all portions of the AF FSO WW conference. Based on the conference critiques, most topics were scored excellent or outstanding by 60 percent or more of the attendees. The range was 60 to 86.4 percent. Nearly 94 percent (93.9%) gave an overall conference rating of either outstanding or excellent.

However, the success of any conference can not be measured by the number of CPE hours or critique ratings, but rather by what each attendee individually and collectively experienced. The learning opportunity of briefings, presentations, breakout sessions, and demonstrations as well as the amount of individual crossfeed, sharing, and interaction seen throughout the conference lends even the casual observer to determine this conference was a responding success.

The last day of the week was reserved for the MAJCOMs to hold individual "Command Day" sessions. Seven MAJCOMs took advantage of the opportunity.

NOTES FROM THE:

Financial Information Systems Program Office



by Mr Richard DeNezza

It is with great pleasure that I assume authorship of this column and provide you with my initial update on activities of the Electronic Systems Center's Financial Information Systems Program Office (ESC/FN SPO). I was appointed the SPO director late in 1997 and have been working on implementing changes to SPO operations that will result in better support to our Defense Finance and Accounting Service and Air Force customers and users. In addition, my goal is to make the most effective use of our most important resource, our people. As Lt Colonel Gill mentioned in the April issue, the SPO encompasses central design activity efforts at both the Standard Systems Group located at Maxwell AFB-Gunter Annex, Alabama, and the Materiel Systems Group (MSG) component located at Wright-Patterson AFB, Ohio. A major step in creating a seamless program office across both locations was taken in January of this year when I implemented a significant realignment of personnel and system management responsibilities. While this realignment did not relocate any direct systems related workload between the two sites, it did more effectively align similar programs and systems under my four divisions and assigned single manager oversight of those programs and systems. This month's article includes information on two major initiatives at the SSG component to migrate and transition applications to a Defense Information Infrastructure—Common Operating Environment (DII-COE).

Standard Materiel Accounting System (SMAS). SMAS is the interim migratory accounting system for the Air Force Retail Supply Management Business Area of the Defense Working Capital Fund. The Functional OPR is the DFAS-DE. In June 1999, the FN SPO and the Headquarters Standard Systems Group's Software Factory (HQ SSG/SW) in partnership with the DFAS-DE SMAS Program Office, successfully completed a major 24 month project. This effort was in direct support of a DFAS-HQ initiative to improve the effectiveness and efficiency and reduce operating costs. The objectives were to improve effectiveness by making the system Y2K compliant, improve efficiency via a major technology upgrade, which would support Client Server Architecture in an DII-COE environment, and cut operating costs by reducing computer support requirements. For Y2K purposes, software was modified to use a four-digit year in internal computations and storage, but by joint agreement, no interface for-

mat with other systems were changed. SMAS was subsequently certified Y2K compliant in December 1998. The Client part of the technology upgrade provides users Windows NT workstations supported by graphical user interfaces (GUI) with drop down menus and on-line documentation. The Server element of the new technology is a single Hewlett Packard 9000, a mid tier computer, with an ORACLE database management system and a UNIX operating system, located at the Ogden Defense MegaCenter. This will result in significant savings as previously the 12 SMAS operational databases were hosted on mainframes across seven different Defense MegaCenters (DMC). The FN SPO is currently working with the DFAS-DE SMAS Program Office on the requirements for the next major initiatives to improve effectiveness. These efforts will correct two Federal Financial Management Requirements (FFMR) deficiencies by updating the accounts receivable aging criteria, providing for automatic system produced follow-up letters, and converting the general ledger from the Air Force Chart of Accounts to the U.S Standard Chart of Accounts. Both these initiatives are projected to be implemented in the last quarter of 1999.

Centralized Disbursing System (CDS). CDS is the new name for the Integrated Paying & Collecting System (IPC) transitioned to an DII-COE environment and operating on an HP computer using Oracle and a PowerBuilder Graphical User Interface. CDS initial implementation was 12 April 1999 at the Ogden DMC with the DFAS-DE Disbursing Office, DSSN 3801. To date, the system is operating as planned with only minor problems. The DSSN 3801 represents one of 12 active USAF DSSNs using IPC. The DSSN was chosen primarily because it has no Integrated Accounts Payable System (IAPS) interface which is in development and projected for October 1999. All other DSSNs will require an IAPS interface prior to CDS migration. The CDS implementation plan calls for another DSSN to be named for merger into DSSN 3801 by October 1999, and the remaining USAF DSSNs to be migrated to CDS in the October 1999 timeframe but retaining their respective DSSN identity. The remaining DSSNs would then incrementally begin operating in the CDS 3801 environment. The end state would then be one DSSN (3801) Oracle database on a single HP at the Ogden DMC operating in the desired Centralized Disbursing environment.





NOTES FROM THE:

Professional Military Comptroller School

by Major Buck Alleman

PMCS Celebrates 30 Years of Service to the Department of Defense

On 5 March 1999, the Honorable Robert F. Hale, Assistant Secretary of the Air Force for Financial Management and Comptroller, provided the keynote address at a luncheon commemorating 30 years of service in educating financial managers in the Department of Defense (DoD). Assisting him in *cutting the cake* were Col Charles W. Martin, USAF, the current Director of PMCS, and former directors Col Hugh S. Austin, USAF, Retired, Col Walter E. Edmonds, USAF, Retired, and Col Charles J. Kaysing, USAF, Retired. Also present were current and former faculty members, local alumni, other friends of PMCS, and the 54 students of PMCS Class 99-B.



Holding the sword used in the cake cutting are Col Charles W. Martin, Col Walter E. Edmonds, Honorable Robert F. Hale, Col Hugh S. Austin, and Col Charles J. Kaysing.

History

In a memo dated 21 October 1965, Mr Robert N. Anthony, Assistant Secretary of Defense (Comptroller), tasked Mr Leonard Marks, Jr., Assistant Secretary of the Air Force (Financial Management) to take the lead in a financial management study. His twofold challenge was to determine whether the DoD was doing an adequate job of educating comptroller personnel and educating all managers in DoD on the financial aspects of their jobs. On 11 January 1966, Mr Marks established a

joint Service task force to conduct a study of financial management education in the DoD. The Steering Committee consisted of Mr Marks, Mr Charles F. Baird, Assistant Secretary of the Navy (Financial Management), and Mr W. Brewster Kopp, Assistant Secretary of the Army (Financial Management). Thirty representatives from the three Services formed the Executive Committee, Advisors, and other panel members. The Marine Corps was not included in the study.

The study of Financial Management Education in the DoD (known as the MEDoD study) primarily addressed the in-place training and education programs for financial managers supporting comptrollership functions. It also considered other courses containing financial management subjects that prepared other managers for the financial aspects of their jobs.

Public Law established the position of Comptroller in DoD and each of the military departments in the same timeframe as the National Security Act of 1947. The law reflected Congressional appreciation for public concern about the problem of financial management of the resources required for defense. Nearer the time of the MEDoD study, Public Law 84-863 stated that the Secretary of Defense and each of the military departments should achieve and maintain a level of proficiency in financial management that ensures good stewardship of public resources for national defense.

Part of the findings of the MEDoD study included an analysis of the Service concepts of comptrollership:

1. The Army operates under the principle that comptrollers should be generalists rather than financial specialists.
2. The Navy concept is that all military officers are generalists.
3. The Air Force positions the comptroller as a financial specialist first and generalist second.

However, the study noted that while the Air Force established a career pattern for officers in comptrollership duties, it did not have a formal career development program.

The MEDoD study concluded that current job standards and qualification standards indicated that military departments tend to accept a lower level of professional competency in comptrollership than what the

Public Law required. For example, an officer was considered fully qualified after only one year on the job, although there may have been no formal training or formal education in a comptroller related field.

The general recommendations of the MEDoD study were issued in a report dated 13 March 1967. They addressed career planning and training and education. The Professional Military Comptroller Course (PMCC) was developed in response to the MEDoD study.

In 1968, PMCC was chartered to provide a course in military Comptrollership taught at the professional level as education rather than training. The course was originally designed to bridge the gap between functional area expertise and broad managerial responsibilities.

The inaugural 12-week class of 23 Air Force students was held from 5 August 1968 to 25 October 1968. Initially, the course was to be conducted three times a year with 25 students. Beginning in 1969, the student load was increased to 40. Later that year the course was shortened to nine weeks.

In 1973, as a result of a Financial Management Improvement Conference among representatives of the three military Services and the DoD (Comptroller), a special task group recommended that PMCC be made available to the Army, Navy, Marine Corps, and other DoD agencies. In addition, the Army and Navy agreed to provide one highly qualified faculty member. In 1973, the course was reduced to eight weeks, and the student load increased to 60.

The next major change occurred in 1977 when the course was upgraded to school status. Since then it has operated as the DoD Professional Military Comptroller School (PMCS). The final change to the course length was in 1992 when the course was shortened to six weeks and offered five times a year.

Today

Today, the PMCS faculty consists of six Air Force officers, one Army officer, one Navy officer, one Air Force civilian, and one DFAS civilian. In addition, there are two administrative personnel: one Air Force civilian and one Air Force NCO.

The six-week course is offered five times a year with 60 students per class. The typical class is one-third field-grade officers and two-thirds civilians in the grades of GS-12 to GS-15. Exceptional Captains and GS-11s attend on a space available basis. The seats are allocated to each Service and agency as follows: Air Force—26; Army—16; Navy—9; and DFAS and other DoD agencies—9.

The two-week course for Guard and Reserve Forces is offered only once per year. It also has sixty students authorized.

The commemoration of the 30th year of PMCS in FY99 is based on the graduation date of the first class in FY69. In that 30 years the school has graduated 7,450 students.



Current Faculty—First Row—Cdr Rita Jones, Maj Buck Alleman, Col Charlie Martin, Lt Col Roni Carstens, Ms Patsy Swain—Second Row—Maj Dianne Armon, Mr Bryan Oberg, Maj Ellen Gill, SSgt Dennis James, and Mr Mark McLeod.

PMCS Milestones

- 1968 Professional Military Comptroller Course (PMCC) chartered and first class graduates (12 weeks).
- 1969 PMCC shortened to 9 weeks.
- 1971 An Advanced Academic Degree (Economics) faculty position added.
- 1973 Attendance opened to Army, Navy, Marine Corps and DoD agencies.
Army and Navy provide faculty members.
Course shortened to 8 weeks.
American Council on Education (ACE) granted 5 semester hours of graduate-level credit for course completion.
- 1977 Upgraded to school status as PMCS.
ACE increased graduate-level credit to 6 hours.
- 1983 Added two-week Guard and Reserve course.
- 1984 Civilian faculty member added.
- 1992 PMCS shortened to 6 weeks.
- 1994 DFAS faculty member added.

30 Years of PMCS Leadership

May 67 - Jul 68	Col Edward T. Bayala
Jul 68 - Aug 68	Col Harold D. Swain
Aug 68 - May 69	Lt Col John R. Smith
May 69 - Dec 71	Col Walter C. Vornbrock
Dec 71 - Mar 72	Col Bern Beatty
Mar 72 - Dec 74	Col Hollis Lunsford
Dec 74 - Dec 76	Col Hugh S. Austin
Jan 77 - Jun 79	Col Schuyler P. Berry
Jun 79 - Jun 81	Col Walter E. Edmonds
Jun 81 - Sep 84	Col Norman L. Merritt
Sep 84 - Sep 85	Col Charles L. Martin
Sep 85 - Jul 86	Col Charles K. Crawford
Jul 86 - Jun 90	Col Richard E. O'Neill
Sep 90 - Jul 93	Col Charles J. Kaysing
Jul 93 - Jan 96	Col B. Sterling Roth
Jan 96 - Jun 98	Col Mack D. Foster
Jun 98 - Present	Col Charles W. Martin



NOTES FROM THE:

Comptroller Officer Assignments

by Capt Edward Leszynski , DSN 665-2304x3,

I would like to take this opportunity to officially wish Major Tim Little a fond farewell from the Air Force Personnel Center (AFPC). In his two years at AFPC, Tim has worked assignments for over two-thirds of the officers in our career field. I know we'll miss his insightfulness and personal commitment to the financial management community. Best wishes to Tim and his family!

Maj Little will be replaced by Major (S) Karla Miller. Karla has been a budget officer at Dyess AFB TX, Kunsan AB ROK, and Shaw AFB SC. In her most recent assignment at Hickam AFB HI, she served as a MAJCOM budget analyst and as an executive officer to Colonel Kumer, the PACAF/FM. I know PACAF will miss Karla and will be looking for a sharp officer to replace her ASAP. Actually, we have filled our requirements for the summer cycle. In fact, by the time most of you read this article, we will be working to fill our January/February 2000 requirements. Don't hesitate to call Karla (or myself) to introduce yourself and to pass on/discuss your career plans.

There has been a lot of discussion concerning Time-on-Station (TOS) requirements/policies. The Air Force is attempting to improve quality of life for our members. One of the ways to accomplish this is to increase TOS. A goal of five years TOS for officers is reasonable (most enlisted troops are able to stay at least five years at a location). At the current time, there is potential for our junior officers to attain more experience at their first base-level assignment in both budget and financial services. Likewise, officers at the product centers could serve in both cost and budget jobs. By having an initial plan to gain a broad depth of experience, we can allow our officers to remain at a location for up to five years. Remember, this is a goal to work toward, and does not mean it will necessarily be applicable for all of our officers since career progression and professional development will still play a major role in assignment decisions. At the mid to senior Captain level, I envision an assignment at a large base/MAJCOM where an individual serves as a chief at the Wing

level for a few years and then moves to the MAJCOM staff for the remainder of a tour. As a field grade officer, there are possibilities for extended tours at our product centers, MAJCOMS, and, of course, the D.C. area. The bottom line is that the Air Force is trying to help you out; however, in order to take advantage of the policies, you still need to accomplish your own career goals and develop a career path/plan. As your assignments officer, it is my job to discuss your options with you, and the pros and cons associated with them. In my short time in the job, I have met over a third of the officers in the career field. Hopefully, my message that there are plenty of options and opportunities in the Air Force for financial managers has been received; however, it is still your responsibility to manage your own career. Use your feedback sessions with your supervisors to discuss your career, talk with your commander, communicate with your peers, and don't forget you have two assignment officers working for you.

The change in TOS policies will impact our Commander's selection process. In the past, Commander's normally served two-year tours. In the future, Commanders will serve three-year tours. This year, the Commander's Selection Board will take place 13 and 14 October at Randolph AFB TX. Individuals with TOS of 18 months as of 31 December 1999 will be eligible to compete. A message will be sent out to the field this month with information, instructions, and available locations. Please call if you have any questions or concerns—Capt Ed Leszynski, DSN 665-2304x3, commercial (210)565-2304x3, or e-mail Edward.Leszynski@AFPC.Randolph.af.mil.

Financial Management Career Program



by Mr Ron Stuewe

FMCP Behavior Inventory (BI) Update. The FY00 BI cycle will be a combined effort of the Financial Management and Logistics Career Programs involving over 4,300 people. Generally, the FMCP FY00 cycle will include all grade 13 and grade 14 registrants, plus new FMCP registrants as of 30 June 1999. Supervisors and registrants can view, download, or print the BI instructions, guidelines, questions, and all related items except the score sheet from the WWW. The Web address will be <http://www.afpc.randolph.af.mil/cp/bi>. The BI scoresheets and a brief instruction sheet will be mailed in August. The scoresheets need to be returned by November.

After the mailout of scoresheets, the names of people included in the FY00 BI cycle, the date their BI scoresheet was scanned, and their duty locations will be posted on the WWW. A date by a registrant's name indicates when the BI scoresheet was scanned. If the date field is blank, a completed BI scoresheet was not returned or was returned to the registrant due to errors. If a name is not on the list, that person is not scheduled for a BI in this FY00 cycle. This list will give all interested parties visibility regarding completion or non-completion of the score sheets by registrants, supervisors, and managers. Scores from the FY00 cycle will be effective and posted in January 2000.

FMCP Factoid. The DoD goal in the number of handicapped people is 2.0%. The FMCP has over 4.3% of handicapped people in covered positions.

FMCP Home Page Enhancement. Efforts are underway to allow registrants to review their geographic availability codes, award history, and training history on the WWW. Unfortunately, changes to availability codes cannot be made using the WWW and the AF Form 2675 must continue to be submitted through the servicing civilian personnel office. The web address to create a user ID and password to view your personal information: <http://www.afpc.randolph.af.mil/GEOLOC>.

FMCP Factoid. Over 76% of the people in FMCP covered positions have a minimum of a bachelor degree. Almost one-third have a masters degree or higher. How do you compare?

Tuition Assistance Requests. FMCP registrants requesting tuition assistance (TA) for courses, espe-

cially those with October or November start dates, should submit DD Form 1556 as soon as possible. The FMCP can provide TA for all *mission related* courses based on availability of funds. Registrants must submit a course description for review supporting the mission-related criteria.

An approved DD Form 1556 is similar to a contract and any change in course titles or dates requires the prior approval of the FMCP. Changes not approved by the FMCP are not authorized and can result in the personal liability to repay the cost of the tuition assistance and the denial of future assistance.

Operating Location Codes. Much of the workload at Kelly and McClellan will eventually be moved to other installations. However, they continue to have a need for highly qualified people for key positions. New geographic availability codes (GEOLOCs) are available for people willing to go to a closing base for an interim period and later to the base receiving the workload. The OL geographic location codes for positions at closing bases and the follow-on base are:

TA- Kelly to Hill	T3- McClellan to Tinker
TB- Kelly to Robins	T4- McClellan to Los Angeles
TC- Kelly to Tinker	T5- McClellan to Hanscom
T1- McClellan to Hill	T6- McClellan to Peterson
T2- McClellan to Robins	T7- McClellan to Wright-Pat

People selected for these key positions agree to move with the workload to the new location. PCS funding is authorized for moves to the closing base as well as the new operating location.

The addition of OL codes provides an outstanding opportunity for registrants that are mobile or desire to relocate to the base receiving the workload. If interested, registrants must submit a new AF Form 2675 using the new OL codes to identify location portion of the GEOLOC. The codes indicating minimum acceptable grade and supervisory level, and the type of work remain the same.

FMCP Factoid. The Air Force attempts to mirror the US Civilian Labor Force statistics for employment of females and minorities. The FMCP exceeds the Air Force parity goals for both the administrative and professional occupational series for females and minorities in covered positions.





NOTES FROM THE:

Chief for Enlisted Matters

by CMS Lorraine A. Tanner, DSN 224-5437

It is hard to believe the merger of the Financial Analysis and the Financial Management enlisted force will occur on 31 October 1999. Surprisingly enough, there are still a large number of people with questions that have not been answered. I hope this article will answer them.

The decision to merge the career fields was made for a number of reasons. Primarily, it became a necessity to offset the huge manpower losses we took during the 90's. By merging we have ensured career progression, promotion opportunities, and a well-trained combat comptroller enlisted force for entry into the 21st Century. We will be a stronger enlisted force—providing leadership for our airmen and superior financial analysis, services, and management for our comptrollers, commanders, and customers.

In order to achieve this goal, every new recruit or cross-trainee will complete a 63-day Financial Management and Comptroller Course at Sheppard AFB TX. Upon completion of this course, the individual will be awarded their 3-skill level. They will then be assigned to a FSO or an OPLOC where they will acquire the skills to attain a 5-skill level. After someone earns their 5-level they can then move any where in the FM structure. This program will allow all our people to gain experience within the entire financial management career field regardless of prior experience. This becomes important as we continue to deploy personnel in one deep positions where deployed commanders expect them to be knowledgeable in all aspects of financial management and analysis. It is even more critical to grow experienced superintendents, those individuals that our airmen and commanders can count on to help find solutions to problems within all our functional areas as well as personnel areas.

Now in the year 2000 testing cycles, all our grades will test PFE only. The new Career Development Courses (CDCs) for the merged career field should be available in November 1999. Everyone who is WAPS eligible should receive a copy without taking any action. If you don't, please tell your supervisor and they will be able to order them through the WAPS monitor. The new 5-skill level CDCs will be two courses and a total of four volumes. The 7-level CDC is only one volume as of today, but we may separate it into two at

a later date. So as you can see, we didn't just combine the courses together to give you ten volumes of CDCs to complete. We smartly designed our training to focus on what special skills and knowledge each level is required to achieve, focusing more on OJT than reading and passing tests.

The largest number of questions to date have been about folks currently in upgrade training. The answer is very simple—order all your unfinished courses now and complete your CDCs immediately. Our policy is to complete each volume in one month and the entire course no later than one year after you enroll. Based on this policy, no one should be unsuccessful in completing the CDC portion of their skill level prior to the merger. If you are behind, order all old CDCs now and aggressively hit the books. These courses will not be available after the merger. So, if you are enrolled and aggressively completing your upgrade training, you will continue in the old program. Airman and NCOs graduating from Technical School on or after 31 July, should wait and enroll in the new CDCs on 31 October 1999. However, I do encourage you to review the new CDCs. This is your career and you'll want to be qualified on the newest information.

Finally, a number of you are unsure of core tasks training. Everyone, regardless of where they actually perform their duties, is required to be trained and certified on all core tasks at the 5-skill level. You will be recertified at the 7-skill level. The OJT training guides will be used to accomplish this.

With this merger we will be stronger, more knowledgeable, and flexible. We will be able to move from one job to another within all areas of Financial Management. All of our NCOs will have equal opportunity to grow airmen or compete for equal plus jobs as resource advisors.

I am sure there are still a number of you who have questions regarding this decision. I, or your MAJCOM functional managers, will be glad to discuss your concerns. I do know we must posture ourselves to ensure a future for the young airmen coming into the Air Force today, as well as provide supervisory jobs for our Senior NCOs. I look for your support so we can continue to be the best trained, best qualified enlisted financial managers in the Department of Defense.

Cost & Economics (Continued from Page 24)

the accounting and personnel system feeds. An Excel plug-in tool, Essbase, provides direct access to the data cubes for web-enabled users allowing custom report generation. Sixty AFTOC users attended the first Essbase training sessions which were offered in conjunction with the AFTOC IPT in early May 1999 at Langley AFB. More training sessions are being scheduled.

The AFTOC Program Office realizes the need for approved DoD contractors to be allowed access to AFTOC data. To date, only DoD government personnel have been granted AFTOC passwords. In the near future, approved DoD contractors will be granted various levels of access: FFRDCs and non-manufacturing consultants will be given unlimited access, manufacturing contractors will be granted limited access to historical data

Housing Privatization—Loan Servicing and Portfolio Management. As the Military Housing Improvement Program (MHIP) develops, particularly with the Lackland project under construction, we are pursuing the requirements for loan servicing and loan portfolio management. The term *loan servicing* is analogous to paying one's monthly mortgage to what is typically a billing company for the lender. It is really an administrative function that is economically done on a very large number of loans. In contrast, *loan portfolio management* is a far more complex area that requires specialized financial skills and considerable knowledge of federal law. In essence, portfolio management is managing a pool, or portfolio, of loans such that risk of loan default is minimized. We are currently discussing the possibility of having Air Force loans serviced and portfolio management performed by another federal agency or quasi-governmental organization that is already in the business, e.g., HUD, USDA, Fannie Mae, Freddie Mac, GSA, etc. Following discussions with federally-based organizations, we will be contacting private sector firms that also perform loan servicing and portfolio management. Overall, both loan servicing and portfolio management are prime candidates for outsourcing, with many qualified candidates to perform these functions. The next step will involve determining our role in internal Air Force oversight, especially with respect to the area of portfolio management.



DFAS—Denver Center (Continued from Page 27)

archival information, regulations, and guides. This site also contains links to other sites related to DFAS business. The search engine and site map will help you to quickly find the information you are looking for. In addition, each DFAS Center has a home page containing information unique to each Center and of interest to other DOD agencies.

The *What's News* feature enables you to see all the latest information and press releases on new, hot topics such as contract announcements that are time sensitive and important for conducting business with DFAS customers. In response to questions on Y2K initiatives and the status of accounting and finance system Y2K certification, we have added a section that displays certificates for all systems certified as Y2K compliant and news on Y2K initiatives.

This site is fully navigable and does not have password or user identification restrictions. DFAS4DOD.DFAS.MIL —Newest web site developed to provide information of interest to DoD customers only. Restricted for use by DoD customers only, this extranet site contains customer support information on DFAS Centers, and has a Hot Topic page to post time-sensitive information on hot finance and accounting topics. This site also contains a vast array of information for DoD personnel looking for jobs or training opportunities and provides links to review fraud/hotline policies. A library option contains information on DoD guides, regulations, phone numbers, and System Life Cycle Management Documents. A new feature for this site is the addition of an interactive *Solutions Corner* to facilitate exchange of solutions to issues and problems and for posting best practices that result in quality improvements, efficiency of operations, cost savings, and demonstrate new and emerging technology.

Requests for posting information to DFAS web sites are processed in a time sensitive manner to provide fast and accurate posting of data. The Web PMO and the Denver Support staff work closely with the customer to ensure that their requests are handled in a professional, efficient manner using the latest technology adaptable for DFAS customers.

Procedures to request information for posting on the web are in the soon to be released DFAS HQs Web Procedures Guide. Our web-sites encourage a proactive exchange of functional information to provide customer support and improve performance through the use of the Web. THE DFAS HQs Web PMO continues to look for new ways to improve the collection and distribution of data to DFAS customers in a professional and cost effective manner. Our goal is to publish the latest accounting, finance, and management information of value to the customer in an easy to find and access manner.

Your comments and suggestions on how to improve our sites are always welcome and we encourage you to *navigate yourself* into the DFAS Web Information Super Highway of the future.



PROMOTIONS



Mr D'Ercole



Col Goossens



Mr Kuechler



Mr Payne

Mr James R. Corbitt, GS-15, AAC (No Photo Available).

Mr Ernest D'Ercole, GS-15, Chief, Accounting and Finance for Special Programs (SAF/FMBMB-AFO), The Pentagon, Washington DC.

Mr Don Donovan, GS-15, ESC, Hanscom AFB MA (No Photo Available).

Colonel David J. Goossens, Chief, Formulation and Enactment Branch, Directorate of Budget Operations & Personnel, SAF/FMBOI, The Pentagon, Washington DC.

Mr Gregory P. Kuechler, GS-15, Chief, Revolving Funds, SAF/FMBMR, The Pentagon, Washington, DC.

Mr Keith R. Payne, GS-15, Financial Management and Comptroller, HQ 11WG/FM, Bolling AFB, Washington DC.

Mr Jerry Smith, GS-15, WR-ALC, Robins AFB GA (No Photo Available).

Ms Marily Thomas, GS-15, Chief, Security Assistance, SAF/FMBIS, The Pentagon, Washington DC. (No Photo Available).

Mr Charles Young, GS-15, OC-ALC, Hill AFB UT (No Photo Available).

ACC
Condino, Pamela S., to TSgt;
Howard AFB PM
Foster, Bradley S., to SMSgt; Tinker
AFB OK
Jernigan, Anthony, to MSgt;
Barksdale AFB LA
Tyner, Coby D., to Capt; Barksdale
AFB/FMF LA

AETC
Holmes, Karen, to MSgt; 314 CPTS,
Little Rock AFB AR
Johnson, Jeremy J., to Capt; 37
CPTS/FMA, Lackland AFB TX
Jones, James, to MSgt; 314 CPTS,
Little Rock AFB AR
McLain, Denise J., to GS-12, 81
CPTS/FMA, Keesler AFB MS
Salas, David, to SMSgt, 97 CPTF,
Altus AFB OK

Thurman, Wayne, to GS-14; HQ
AETC/FMAS, Randolph AFB TX
AFAA
Baird, Jeffrey D., to GS-13; March
ARB CA
Brown, Myong Suk, to GS-13;
Wright-Patterson AFB OH
Burns, Diane H., to GS-12;
Edwards AFB CA
Harris, David R., to GS-13; Wright-
Patterson AFB OH
Harshbarger, Sandra, to GS-12;
Spangdahlem AB GE
Huard, Margaret H., to GS-13;
Rosslyn VA
Manning, David J., to GS-12;
Edwards AFB CA
Ramsey, Connie F., to GS-12;
Maxwell AFB AL
White, Elizabeth S., to GS-12;

Spangdahlem AB GE
Wilson, Lloyd E., to GS-13; March
ARB CA
Wobbe, Cindy G., to GS-13; Scott
AFB IL
Woods, Alex, to GS-13; Wright-
Patterson AFB OH
AFMC
Baird, Darla, to GS-13; ASC,
Wright-Patterson AFB OH
Bourisaw, Gary, to GS-12; OC-
ALC, Tinker AFB OK
Dooley, James, to Capt; ASC,
Wright-Patterson AFB OH
Drevinsky, Pete, to GS-12; ESC,
Hanscom AFB MA
Dubelko, John, to Capt; ASC,
Wright-Patterson AFB OH

Continued on Page 38

RETIREMENTS



Mr Lonon

Mr Thomas Hogan, GM-15, ASC, Wright-Patterson AFB OH (No Photo Available).

Mr James R. Lonon, GM-15, Assistant Auditor General (Resource Management), Rosslyn VA (32 years of service).



ACC

Blackburn, Steven R., CMSgt;
Offutt AFB NE
Erck, Walter W., Maj, HQ ACC/
FMF
Frankenfield, Thomas, Lt Col;
Offutt AFB NE
Moss, Connie R., CMSgt; Langley
AFB VA
Tucker, James A., MSgt; HQ ACC/
FMEA

AETC

Badalamenti, Frank, MSgt; HQ
AETC/FMF, Randolph AFB TX
Lear, Myra, MSgt; 82 CPTS,
Sheppard AFB TX
Moody, Monelle, GS-11; 314 CPTS,
Little Rock AFB AR

AFAA

Delorey, Roger William, GS-13;
Langley AFB VA
Dossett, C. Neal, GS-12; Hickam
AFB HI
Ramos, Loreto, GS-12; McChord
AFB WA

Wrede, Billy L. GS-13;
Spangdahlem AB GE

AFMC

Cogburn, Wayne, GS-13; OC-ALC,
Tinker AFB OK
Dallis, Linda, GS-12; ASC, Wright-
Patterson AFB OH
Ellis, John, GS-11; SM-ALC,
McClellan AFB CA
Fleming, Diana, GS-05; OC-ALC,
Tinker AFB OK
Hamilton, Martha, GS-07; ASC,
Wright-Patterson AFB OH
Harrah, Virginia, GS-13; ASC,
Wright-Patterson AFB OH
Heidmann, Jeanette, Lt Col; ESC,
Hanscom AFB MA

Koors, David, GS-14; ASC, Wright-
Patterson AFB OH
Lamontagne, Robert, Lt Col, ESC,
Hanscom AFB OH
Loving, Joyce R., GS-12; SMC, Los
Angeles AFB CA
McAntosh, Nina, GS-11; SM-ALC,
McClellan AFB CA
McCann, Anne, GS-07, ASC,
Wright-Patterson AFB CA
McCoy, Katherine, GS-07 OC-ALC,
Tinker AFB OK

Moore, Gerald, GS-12; ASC,
Wright-Patterson AFB OH
Radtke, Robert, GS-12; SM-ALC,
McClellan AFB CA
Thompson, Florence, GS-06; ASC,
Wright-Patterson AFB CA
Westrich, James, GS-14; ASC,
Wright-Patterson AFB CA
Wittman, Gay Nell, GS-05; ASC,
Wright-Patterson AFB CA
York, Alice, GS-12; SM-ALC,
McClellan AFB CA

AFRC

Cassot, William, GS-13; AF/RECB
Germani, Judy, GS-06; HQ AFRC/
FMX
McClintock, Alverda, GS-12; HQ
AFRC/FMA

AFSPC

Bradley, Walter, GS-14; HQ
AFSPC/FMF
Chambers, John R., MSgt; 90
CPTS/FMFL, FE Warren AFB WY
Chaves, Joseph, SMSgt, HQ
AFSPC/FMAOM
Grubidge, Stephan L., MSgt; 341
CPTS/FMA, Malmstrom AFB MT

AIA

Noriega, Rosa, GS-11; HQ AIA/
FMP

AMC

Kitchen, Vickie, TSgt; 62 CPTS/
FMA
Manigault, Sherrand, TSgt; 89
CPTS/FMA

ANG

Finfgeld, Sandra K., CMSGT; 179
AW/FM
Lepre, Roxanne M., MSgt; 172
AW/FM
Moody, Gary E., SMSgt, 172 AW/
FM

PACAF

Ahn, Ron, MSgt; Hickam AFB HI
Osborne, Linda A., CMS; 607 AFS,
Osan AB ROK



PROMOTIONS (Continued...)

Faust, Molly, to GS-12; ASC,
Wright-Patterson AFB OH
George, Alan, to GS-12; ASC,
Wright-Patterson AFB OH
Gilmore, James, to GS-14; ASC,
Wright-Patterson AFB OH
Grau, Arthur, to GS-12; ASC,
Wright-Patterson AFB OH
Heckler, Faith, to GS-12; ASC,
Wright-Patterson AFB OH
Lett, Denise, to GS-13; AFMC,
Wright-Patterson AFB OH
Lewellyn, James, to GS-13; ASC,
Wright-Patterson AFB OH
Henderson, Calvin, to SMSgt; ESC,
Hanscom AFB MA
Mason, Libby, to GS-12; ESC,
Hanscom AFB MA
Murphy, Jeffrey, to GS-13; ASC,
Wright-Patterson AFB MA
Norton, Gary, to GS-13; ESC,
Hanscom AFB MA
Provo, Ardith, to GS-12; OC-ALC,
Tinker AFB OK
Ring, Ann, to CMSgt; ESC,
Hanscom AFB MA
Rookstool, Ron, to GS-13; AFMC,
Wright-Patterson AFB OH
See, JoAnn, to GS-13; AFMC,
Wright-Patterson AFB OH
Slone, Tonya, to GS-12; ESC,
Hanscom AFB MA
Supinger, Gale, to GS-12; ASC,
Wright-Patterson AFB OH
Ware, Cheryl, to GS-12; ASC,
Wright-Patterson AFB OH
Weaver, Tom, to GS-12; ESC,
Hanscom AFB MA
Wren, Donald, GS-12; ASC,
Wright-Patterson AFB OH

AFRC

Boettner, Patricia, to GS-12; 934
AW/FM
Branch, Angela, to GS-09; 452 AW/
FM
Dietrich, Brian, to 2Lt; 910 AW/
FM
Gibson, Deanna, to GS-11; 514
AW/FM
Jacobs, Carol, to GS-07; 433 AW/
FM

Munsell, Bobbie, to GS-12; 301
FW/FM
Rotzinger, Karen, to GS-09; 512
AW/FM
Scheiner, Glenda, to GS-13; HQ
SSG/FM

AFSPC

Champagne, Nancy, to GS-14; HQ
AFSPC/FMAO
Jackson, Gene, to MSgt; 90 CPTS/
FMA, FE Warren AFB WY
Mills, Lorita, to SMSgt; 21 CPTS/
FM, Peterson AFB CO

AIA

Dutton, Keynan, to Capt; HQ
AIA/FMP, Kelly AFB TX
Johnson, Ted, to GS-12; HQ AIA/
FMB, Kelly AFB TX

ANG

Bilyeu, Daniel M., to MSgt; CRTC-
MI
Bixler, Kenneth A., to Maj; 180
FW/FM
Cavill, Mark T., to MSgt; 125 FW/
FM
Cawley, JoAnn, to MSgt; 176 WG/
FM
Davis, Michael L., to Lt Col; 172
AW/FM
Davis, Traci L., to MSgt; 142 FW/
FM
Durham, Richard L., to Capt; 184
BG/FM
Kittle, Kenneth T., to Maj; 133 AW/
FM
Leon, Constantine A., to GS-12; 127
FW/FM
Phillips, Jeffrey A., to SMSgt; 142
FW/FM
Pietromonaco, Ralph P., to MSgt,
192 FW/FM

AMC

Breeding, Wesley, to GS-12; HQ
AMC/FM
Brunskole, Nancy, to Lt Col; HQ
AMC/FM
Colestock, Wendy, to CMSgt; 89
CPTS
LoGrasso, Maritza, to Lt Col; HQ
AMC/FM
McKinley, Kevin, to Capt; 319

CPTS
Newell, Kathryn, to Capt; 43
CPTS/FMA
Oreskovich, Donald, to MSgt; 62
CPTS/FMA
Perkins, John, to MSgt; 43 CPTS/
FMA
Phelps, Michael, to Lt Col; 92
ARW/FM
Pierce, Douglas, to Capt; 62 CPTS/
FMA
Tormey, Ralph, to MSgt; 43 CPTS/
FMA
Winters, Rohini, to Maj; HQ
AMC/FM

PACAF

Abate, Chris C., to Capt; Kunsan
AB ROK
Bergman, David R., to SMSgt;
Misawa AB JA
Hardy, John L., to MSgt; Anderson
AFB GU
Hamiel, David J., to Capt; Osan AB
ROK
Holliday, James A., to CMS; HQ
PACAF
Mathieu, Miles L., to Capt;
Misawa AB JA
Matthews, John, to SMSgt; Hickam
AFB HI
McCorvey, Johnny, to MSgt;
Yokota AB JA
Tormey, Ralph W., to MSgt; Osan
AB ROK

11WG

Hunt, Ron to MSgt; 11Wg/FMA
Waldron, Fernando, to Capt; 11
Wg/FMA

SAF/FM

Grove, Yolanda, to Lt Col; SAF/
FMPC
Sheppard, Patricia, to GS-12; SAF/
FMBL
Stockman, William, to Lt Col;
SAF/FMC
Timmons, William, to Maj;
AFCAA/FMF

GENERAL OFFICER ACTIONS

Farewell



Major General George T. Stringer, Deputy Assistant Secretary for Budget, Office of the Assistant Secretary of the Air Force for Financial Management and Comptroller, SAF/FMB, will retire 1 October 1999 with 31 years of service.



Welcome



Major General Larry W. Northington will be the Deputy Assistant Secretary for Budget, Office of the Assistant Secretary of the Air Force for Financial Management and Comptroller, SAF/FMB, effective 6 July 1999. His previous assignment was the Deputy Director, Legislative Liaison, Office of the Secretary of the Air Force SAF/LL.



Conversion of Air Force Recurring Periodicals from "F" to "X" Distribution

The Air Force Comptroller, AFRP 65-1, is currently "F" distribution. This means requirements are submitted by customers to their supporting Air Force Base Publishing Distribution Office (PDO) who then forwards them to the Air Force Publishing Distribution Center. The PDOs will close effective 1 October 1999, and AFRP 65-1 will be converted to "X" Distribution (controlled by OPR).

All requirements previously maintained by each base PDO will be transferred to SAF/FM (Editor) who will maintain the master distribution list. This means you will have to submit any new or adjusted requirement information to **SAF/FM (Editor), 1130 Air Force Pentagon, Washington, DC 20330-1130** or e-mail jaskiewg@pentagon.af.mil. SAF/FM (Editor) will provide the initial list and any changes to AFDPO/PPLD, Distribution & Contracting Division, as they occur.



Assistant Secretary of the Air Force Financial Management and Comptroller



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the AIR FORCE **COMPTROLLER**

Volume 33

Number 4

October 1999

Secretary of the Air Force Confirmed



DEPOSITORY
OCT 22 1999
UNIVERSITY OF ILLINOIS
AT URBANA-CHAMPAIGN

The Honorable F. Whitten Peters



THE COMPTROLLER'S CORNER

On behalf of the FM community, I want to congratulate the **Honorable F. Whitten Peters** on his appointment as Secretary of the Air Force. Mr Peters, who has served as Under Secretary and Acting Secretary since October 1997, was officially sworn-in as Secretary on August 2, 1999. I want to welcome **Major General Larry W. Northington** as my new Deputy Assistant Secretary (Budget). He officially assumed his new responsibilities on July 6, 1999. General Northington is a former Wing Commander and former Director of Manpower (AF/XPM). Most recently he served as Deputy Director of Legislative Liaison (SAF/LL).

I also want to remind you of our guidelines for professional development, which call for FM professionals to complete 10 hours of Continuing Professional Education (CPE) in calendar 1999. We are working to make CPE readily available throughout the FM community. The article in this issue by Colonel Pesola (page 6) suggests some new approaches such as magazine articles on our Home Page and in this magazine. We will also soon be sending out a tape of selected presentations from the ASMC National Professional Development Institute. These new CPE sources are intended to supplement those already available.

This is a dynamic time for FM professionals. We are undergoing significant changes in our business practices at the same time that changes are occurring in budgets and policies that affect FM. We must all stay current on these important issues if we are to be effective as financial managers. A well-planned program of continuing professional education can help you stay current. I am personally well along in completing the 1999 CPE requirement. I hope you will join me.

A handwritten signature in cursive script that reads "Robert F. Hale".

ROBERT F. HALE
Assistant Secretary of the Air Force
(Financial Management and Comptroller)

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Ms Gloria R. Jaskiewicz
Editor

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Perspectives

From a JTF Comptroller

by Captain Dan Sheesley

Hey, Capt Warbucks! What's our status? Resounding words from the Joint Task Force Shining Hope (JTF-SH) Deputy Commander, Brigadier General Samuel Helland, USMC, in reference to everything financial. Because every part of what we do in the military can be associated with a cost, the budget and finance questions abound from the JTF staff on a daily basis. The JTF-SH Commander, Major General William Hinton, USAF: *How much has the Department of Defense spent to date on OPERATION SHINING HOPE—by service, by commodity?* The JTF-SH Chief of Staff, Colonel Stuart Ehrlich, USAF: *How much is refugee camp construction costing per day?* The PSYOPS planner, SPC Hogg, USA: *What's the correct way to fill out my travel voucher and who/where do I send it to?* The number of daily issues and questions is far too long to list on the pages of this magazine. I've learned, as a JTF comptroller, you're always in demand and life is fast paced. The following paragraphs are valuable lessons learned—imperative to succeed as a JTF comptroller.

Do Research: The pace is fast, but don't cut corners! In the initial phase of standing up the JTF Headquarters, life proceeded at light speed. Fifteen-hour days were the norm and the taskings were numerous and varied. The J-4 directorate chief for logistics provided this simple analogy of tasking timelines: Short term suspense means, *I need the answer last week*, mid-term means *I need the answer yesterday*, and long term means, *I need the answer by close of business!* Not being too fond of lengthy staff summary sheets, with numerous attachments of background documentation, this *get it done now* mentality suited me perfectly. But it doesn't mean you can skip the basic steps of providing the commander with an educated, regulation-supported answer—and most importantly—your recommendation. What it does mean is do your research. Pull from every resource you can think of (your own experience or knowing where to find the answer), make time to ensure your answer(s) passes the logic test, and bring your proof with you when you brief/discuss the situation. **Lesson Learned: Know your audience and your answer!**

Be Flexible: Don't be a yes person, but don't be a nay sayer either! Both of these attitudes get old real fast, but this shouldn't be confused with not having a can-do attitude. The simple fact is there are things we can't do with operations and maintenance money. Commanders need to know what they can and can't spend money on and expect you to tell them. But when the request to purchase something comes in that's just not doable, be prepared to explain why and what the possible alternatives the commander has. Here is a classic example that seems to come up in every deployment and sure enough surfaced with this JTF. We received the O-6 signed purchase request for t-shirts with the *get this bought immediately* message attached—our fire for the day had started. After several action officers insisted *he wants it done, so just do it*, I went to the Chief of Staff. With regulations in hand (including all other regulations referenced in the main text), I calmly and systematically went through the reasons why it wasn't an authorized purchase with appropriated funds. But, before the meeting was over, I offered two thought-out solutions to the situation, provided my recommendation, and then let him decide on the course of action. In the end, the commander was well aware of what could and couldn't be done, he also had a recommended course of action, and within the hour we had t-shirts ordered—the right way. **Lesson Learned: Tell the commander the facts, not what you think he wants to hear, and make a recommendation.**

Be Decisive: You make the call! You will have many situations where you know the answer because you've dealt with it at home station or on some other deployment. But inevitably questions come up that there's no easy answer. It's okay to say *I will have to research this and let you know by (give a time/date)*, BUT there's no room for *I think we can do this*. Remove *I think* and *I believe* from your vocabulary. These words are indecisive, and the perception will be that you don't know your business. This is the last thing you want to have happen. Once someone thinks you're unsure of yourself, the rest of your decisions will be questioned. Be prepared to use your knowledge at a moment's notice, and be sure of yourself. If you have absolutely no clue of the answer say so, but if you have an idea, make the decision, then make the decision right (being careful not to breach the lessons from the previous paragraph)! Here's one example: After a morning staff meeting, the J-4, Colonel

Dickerson, USMC, presented me with a transportation funding situation and asked me for three fiscally sound, on-the-spot courses of action, with pros and cons to each—and a recommendation. I had never dealt with this specific situation, but I used what information I did know and presented the possible courses of action. As a result, in less than two minutes he made the decision, and I had *carte blanche* to make the mission happen (within the regulations). **Lesson Learned: Make an educated decision, then follow through!**

Stay Involved: Know what's going on, and ensure you have your eyes on target. You must be intimately involved with the JTF's purpose for existence and what's going on. First, read the SITREP everyday. This contains a wealth of information on the current status of the operation and what the main issues of the day are going to be. Also, if there is a finance or budget issue in the report and you didn't read about it before the morning staff meeting, you better take cover—I think you get the picture. Second, every day read the previous couple of day's staff meeting notes you made even if they don't pertain to money. If it ends up involving money, you're already familiar with previous discussions and you're prepared to speak with authority. The final way to keep on top of things while at the headquarters is to maintain a detailed *to do* list. Read it at least twice a day and don't throw it away—even if everything is checked off. Having one list containing all the issues you've worked and still need to work is imperative to ensuring you don't miss anything. Rereading it keeps you in the loop and reminds you of who/what you owe answers to. Not throwing it away allows you to build continuity, relay lessons learned, and prevents you from working on the same question twice.

Seeing is believing is another critical part of knowing what's going on. This involves deploying to the forward location frequently. I purposely made a point to forward deploy for at least three days at a time, every ten days. Seeing your paying agents at ground zero enables you to do three key things:


1. **Provide on-the-spot assistance and guidance.** Many times the surge tempo is so quick the agents need a hand in implementing or enforcing new policies. So, while you are your there, meet and overcome those challenges for them. At the same time, you have also provided the necessary top-cover with senior staff or other J-cells, so your agents can focus on getting their job done.

2. **Review their funding document.** Being able to go through their daily accountability, funding document, and Standard Form 44s first-hand pays big dividends. You learn the reasons why particular items were purchased. You get valuable background information on what we're spending taxpayer money on, and you then have a much better ability to brief the JTF/CC and MAJCOM/FM on the fiscal actions down-range.

3. **Touch and feel the challenges they face.** About one month into the operation, the big question came up *Why are finance people allowed to wear civilian clothes and leave the camp?* Because I was there and had seen their downtown procurement operations (and its impact on the camp mission), I was able to talk to key leadership staff from a HQ JTF comptroller's standpoint. As a result, it was easy for me to explain the situation, overcome this challenge for them, and resolve the issue without further incident.

Lesson Learned: Know the mission and get out of your office.

One thing for sure is if you think the Air Force **Top Dollar** contingency training is too far from reality; you're wrong, it only scratches the surface of the real thing. This has been a rewarding experience. My counterparts at RAF Mildenhall, Ramstein AB, and the HQ USAFE staff, provided outstanding support. I've learned how the other DoD services work and operate. I met the Secretary of Defense, the Chairman of the Joint Chiefs of Staff, and had the honor of meeting the President of the United States.

However, the one thing I will remember forever is being in Albania, watching the refugee bus show up. I saw an elderly woman get off the bus and walk with her husband, exhausted, both hands full with their only belongings. They were looking for their tent—the one with relatives from an earlier bus. At that point it didn't matter if I was a JTF comptroller, or how much money I was managing, I was someone who could help. We took the blankets from her and held her arm, carried their food and clothes, and took them to their tent. They were refugees, but they were human beings. With this simple act, more so than anything before, I now felt I had really contributed to Operation SHINING HOPE. The few minutes it took to help them means more to me than anything else I've done in this deployment; it was my biggest lesson learned. In more ways than one the need for military comptrollers in the Air Force and DoD, is more critical than ever. And there's no way it's *just a desk job*. (About the Author Continued on Pg 7) 

Continuing Professional Education Credit Through Financial Articles

by Colonel Maryetta D. Pesola

Last quarter I talked about Continuing Professional Education (CPE) giving you some examples of what it was and how to calculate CPE. Finally, I said we were developing some articles for *The Air Force Comptroller* magazine and the SAF/FM Home Page that would qualify for CPE credit. This quarter I will address *The Air Force Comptroller* magazine, the quiz, CPE credit, and financial articles.

The July issue of *The Air Force Comptroller* had some really good articles about contingencies, fuels, and, of course, CPE. Here was an opportunity to learn not only about real world contingencies but also what problems (ref: fuels) could occur without proper planning. However, if you are like me, I find I remember things if they are reinforced through discussion or a quiz. Since other professional organizations produce magazines, give quizzes, and CPE credit (some at a cost), why shouldn't we do the same with *The Air Force Comptroller* magazine. I decided to take the first four July 1999 articles and develop questions for the Internet. With the help of Mr Bill Raines, our webmaster, the computer was programmed to evaluate the answers. If we were successful and aced the Financial Challenge then a certificate would give us CPE credits.

I presented the questions to Mr Hale and Mr Speer (no, I'm not going to say how many they got right or wrong) and they liked the idea. After much discussion, we came up with a certificate format and determined CPE hours for the first Financial Challenge. Because we want flexibility and don't know how many articles we will have at any given time, we decided each certificate will document the hours. Also, we want to be able to put articles on the web page that may never appear in *The Air Force Comptroller* magazine. As a result, we decided to let the certificate reflect the CPE credit hours. People taking the Financial Challenge on the four articles for July will receive three CPE credits.



Now for the good part. We decided to test and reinforce financial articles in a different way than is normally done. We would use a format similar to the Reader's Digest Power Words where you pick your answer and then check yourself. At the end of the quiz, we will supply you the correct answer and where in the article you could find the answer. Once you have completed the quiz, you press submit and receive your certificate for the CPE credit. You will then document your CPE credit on the Financial Management Continuing Professional Education Reporting form and maintain the certificate with the form as proof of completion.

Sounds good, but where do you find the articles and quiz? Hopefully, most of this is old news for you, but if you haven't taken the Financial Challenge for last quarter, go to SAF/FM Home Page at



People taking the Financial Challenge on the four articles for July will receive three CPE credits.



www.saffm.hq.af.mil, click on **Profess Develop** and then click on **Comptroller Articles**. This should bring up the **Continuing Professional Education** page. By clicking on **Comptroller Articles for Third Quarter** you will have the information to test yourself. Clicking on **3rd Quarter Comptroller Magazine** will bring the quiz up and enable you to see how well you understood the articles. Don't forget to click on the **Submit** button to get your certificate. Another way is to read a hard copy of *The Air Force Comptroller* magazine. In the future, we will identify *The Air Force Comptroller* magazine articles for credit by including an icon  and a statement under the title until people get use to recognizing the  icon with the Financial Challenge. Once you have read *The Air Force Comptroller* magazine, you will have to go to the web page to take the quiz and get the credit certificate.

To make this work, we need to have a continuous supply of Comptroller articles for either *The Air Force Comptroller* magazine or for publishing on the web page. We have recently sent topics to the MAJCOM/FOA/DRU FMs asking for assistance. I've provided a partial list below to give you an idea of topics, maybe there is one you would like to write that isn't on the list, e.g., what is the comptroller's role prior, during, and after a hurricane, etc. For every hour spent writing a financial article which is published in either *The Air Force Comptroller* magazine or on the web page you can earn one CPE hour.

Example Web Page/*The Air Force Comptroller* Articles

Color of Money
Prompt Payment Act
Solving the Receiving Report Dilemma
Buying Through Army Contracting
Integrity Act
Defense Working Capital Funds
Reimbursements—Getting All You Can Get
Military Overpayments—How to Prevent Them
What are FM Corps Competencies
Preparing for Top Dollar
Activity-Based Cost Management
Budget & Accounting Connection
Earned Value Management

Federal Financial Statement Audits
Incentive Contracts
Addressing Problem Disbursements
Budget Formulation
Lease Vs Buy Considerations
Representation Funds—Why Bother
A-76 Cost Comparison—Common Mistakes
Dealing With Foreign Currencies
Why Quarterly Funding Authority
Preventing a Robbery Safely



About the Author



Colonel Maryetta D. Pesola is the Principal Assistant for Finance, SAF/FMP. She has a BS from Ohio State University in Business Administration and a MS in Information Management from the State University of New York, Binghamton. Her active duty experience includes audit, cost analysis, and comptroller. Col Pesola was the Comptroller at Pope AFB NC and Osan AB KS. She is a member of the American Society of Military Comptrollers.



About the Author (Continued From Page 5)

Capt Dan Sheesley enlisted in the Air Force in 1990. His first assignment was at RAF Bentwaters/Woodbridge UK. Selected for OTS in the financial management career field he reported to Yokota AB JA as the Deputy Chief, Financial Analysis and later as the Financial Services Officer. His next assignment was RAF Mildenhall UK, as Chief, Financial Analysis. On 12 April 1999, he reported to Einsiedlerhof AS GE, as the JTF SHINING HOPE Comptroller. He spent the next two-and-a-half months between Germany and Rinas AS, Albania, tracking funds, validating expenses, and providing funding guidance for the JTF Commander and Staff. He left RAF Mildenhall in July 1999 and is currently assigned to Sheppard AFB as an instructor and Chief, Financial Management Staff Officer Course.



Leading a Fiscally Responsible Air Force Into the 21st Century

by Mr David G. Sapp



This is a Continuing
Professional Education
(CPE) article.

Earn credit by going to
SAF/FM Home Page at

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then click on

Profess Develop

and then click on

Comptroller Magazine

Quiz.

The Air Force is placing increased emphasis on identifying, investigating, reporting, and ultimately reducing Antideficiency Act (ADA) violations. How can you as a leader in the Financial Management organization contribute to this effort?

An ADA Case Study

Seeking a way to enhance squadron morale, a squadron commander directed the purchase of 322 BDU undershirts with squadron logo for a total of \$2,272.90. Operation and maintenance (O&M) funds were used to purchase the undershirts for officers and enlisted, both of whom were issued undershirts for free. The investigating officer found that 64 of the undershirts could be justified on the basis that the shirts were mandatory wear for squadron physical training. The investigating officer also found, however, that 258 undershirts (including two undershirts purchased to make senior officers honorary squadron members) costing \$1,821.10 were purchased without proper authorization. Since O&M funds could not be used for purchasing undershirts, and there is no other appropriate fund available for this purchase, an ADA violation occurred. The ADA violation was discovered during a December 1997 MAJCOM financial management organization staff assistance visit.

ADA Case Study Causes and Circumstances

In September 1997 the squadron commander asked a subordinate to investigate whether O&M funds could be used to purchase black BDU undershirts with squadron logo. The purpose of the purchase was to boost squadron morale. Based on the subordinates research, the squadron commander concluded that O&M funds could be used to purchase the undershirts.

The initial plan was to purchase five BDU undershirts with logo per squadron military member and some inventory to issue five undershirts to future incoming personnel. However, prior to placing the order the squadron commander decided to purchase two additional BDU undershirts. The two undershirts plus one free prototype from the vendor totaled three: one each to the wing commander, vice commander, and the director of staff—to make them honorary squadron members. As a result, the squadron purchased 322 BDU undershirts at a cost of \$2,272.90.

During the ADA investigation the investigating officer asked the Air Force Personnel Center, Randolph Air Force Base, Texas, whether squadron commanders had the authority to direct wearing of the optional BDU undershirt with logo. The Personnel Center replied that *Unit commanders can make optional uniform items mandatory if approved by the installation commander and provided at no cost to the member.*

The investigating officer found that 64 of the undershirts could be justified on the basis that the shirts were mandatory wear for

squadron physical training. The investigating officer also found that 258 undershirts (including two undershirts purchased to make senior officers honorary squadron members) violated regulatory guidance and were purchased without proper authorization.

There are numerous limits placed on the obligation and expenditure of appropriated funds by language incorporated into regulations. Such language can be a direct implementation of a statute or can be completely regulatory. Normally, such regulatory provisions that act as controls on funds are found in financial and budgetary regulations such as the DoD Comptroller directives and instructions contained in the 7000 series of DoD regulations and the Air Force financial management instructions contained in the 65 series of Air Force regulations. A violation of such a restriction or limitation is normally construed to be an ADA violation.

The investigating officer concluded that only the installation commander could both approve wear of the 258 undershirts and authorize their purchase. The investigation found that the installation commander did approve wear of the shirts. However, he did not make their wear mandatory. The installation commander did not authorize squadrons to purchase logo shirts with O&M funds and expected any purchase of squadron shirts to be funded through the squadron's private organization.

The investigating officer reported that 258 undershirts, costing \$1,821.10, were inappropriately purchased and resulted in an ADA violation. In accordance with Air Force guidance, the Installation Commander had not approved the mandatory wear of BDU undershirts and the Squadron Commander did not have the authority to make wear of the BDU undershirt with logo mandatory. Therefore, O&M funds could not be used. The responsible individual reimbursed the Air Force \$1,821.10 for the cost of the undershirts.

Why ADA Violations Are Important to the Air Force

ADA violations break the law. Their subsequent reporting affects the Congress and public's perception of how effectively and efficiently Air Force manages and expends funds. The Air Force, when viewed as not acting in a fiscally responsible manner, is subjected to increased Congressional oversight and funding reductions for programs and overall operating expenses. The negative publicity associated with ADA violations also overshadows the Air Force's positive efforts to achieve economics and efficiencies in overall operations.

Financial Management Leadership Focus

On 1 February 1995 the responsibility for the Air Force ADA program was transferred from the Defense Finance and Accounting Center-Denver (DFAS-DE) to the Assistant Secretary of the Air Force (Financial Management and Comptroller) (SAF/FM). The Under Secretary of Defense (Comptroller) (USD(C)) directed the organizational change to insure that ADA investigations are completed in a more timely manner and adequate emphasis is placed on each investigation.

The Air Force's senior financial management leadership took an aggressive approach with the ADA program. They specifically focused on reducing a backlog of older ADA cases under investigation. In February 1995 SAF/FM inherited 48 ongoing ADA investigations, 43 of which were already overdue to USD(C). Of the 43 cases, 35 were investigations that began in fiscal years 1992 and 1993. With considerable help from the major commands financial management organizations the number of ongoing ADA investigations have been reduced to about 7 cases. This is a significant accomplishment considering that 29 new ADA cases have been added to the Air Force inventory since February 1995.

How ADA Violations Are Discovered

The manner in which ADA violations are discovered is changing. In the past, audit reports were the primary means of identifying ADA violations. As pointed out in the opening ADA case study, Air Force financial management organizations and management reviews are overtaking audits in identifying ADA violations. This trend suggests that financial management leaderships focus on improving fiscal controls, in conjunction with more individuals receiving fiscal law and ADA awareness training, is resulting in Air Force organizations identifying, reporting, and correcting inappropriate practices in the administrative control of funds.

ADA Violation Causes

Obligating, expending, or authorizing the use of funds exceeding the amount available in an appropriation or fund is the number one cause of ADA violations within the Air Force. For example, An ADA violation occurred in September 1993 because the Air Force committed \$400,000 in Base Realignment and Closure (BRAC) funds that were not yet legally available to contract for a Environmental Baseline Survey (EBS) and Environmental Impact Statement (EIS) for closing the O'Hare International Air Force Reserve Station (AFRS). The investigating officer found that \$37,779 of BRAC funds were expended at O'Hare AFRS before contract action was stopped in December 1993. The ADA violation resulted from

reliance on faulty interpretations of, and consequent failure to comply with, conditions specified by the 1993 Base Closure and Realignment Commission for the closure of O'Hare AFRS. A violation of 31 U.S.C. 1341 (a) (1) (A) occurred. Obligations authorized or incurred or expenditures made exceeded the available amount of any appropriation or fund. The USD(C) reported the above violation to the Office of Management and Budget, the President, the President of the Senate, and the Speaker of the House of Representatives in December 1996.

The Investigative Process

The investigative process is divided into three parts consisting of reporting potential violations, performing a formal investigation, and reporting the investigation results. A detailed discussion of the Air Force ADA investigative process is contained in **Air Force Instruction 65-608, Antideficiency Act Violations**, 1 May 1998.

Reporting ADA Violations

Once a potential violation is suspected, it must be reported within 10 working days to the cognizant Air Force Financial Management organization. Within the Air Staff, the violation must be reported to the respective Commander or his/her Resource Management Organization.

Starting in late FY 1995, SAF/FM began focusing on screening potential violations in order to present a more accurate picture of Air Force ADA activity. Air Force organizations began performing preliminary reviews, lasting up to 90 days, to gather the basic facts and determine whether a violation occurred. The preliminary review results are documented in a Preliminary Review Report. The appropriate Staff Judge Advocate organization reviews the Preliminary Review Report and provides an opinion on the adequacy of fact finding and whether a formal ADA investigation is warranted. The following is a good example of how the preliminary review process has helped reduce the number of reportable ADA violations.

Preliminary Review Case Facts and Circumstances

The matter of an improper expenditure of appropriated funds for travel and lodging was raised in a DoD hotline complaint. A preliminary review was performed in connection with the expenditure of appropriated funds by the 175th Wing, Maryland Air National Guard (ANG). The preliminary review focused on whether funds spent for travel and lodging in connection with a recruiting and retention workshop was in compliance with the Joint Federal Travel Regulation (JFTR).

The 175th Wing, Maryland ANG recruiting and retention workshop was held at the Berkshire Conference Center in Townson, Maryland, approximately 12 miles from the permanent duty station of the 175th Wing at the Martin State Airport in Middle River Township, Maryland, from 19 through 22 October 1995. Approximately 15 members of the 175th Wing recruiting group serving on full-time active duty attended the workshop. The issue investigated in the preliminary review focused on whether funds appropriated for ANG recruiting and retention related travel were legally spent to contract for meals and overnight lodging for the military personnel participating in the workshop held close to the permanent duty station of the 175th Wing.

The long-standing rule is while employees and service members are entitled to a per diem or an actual expense allowance when in a temporary duty travel status, generally, an agency may not provide employees or members with meals or lodging at government expense at their permanent duty stations as such expenses are considered personal expenses. Military members are entitled to travel and transportation allowances when away from their designated posts of duty. However, the JFTR states that members are not entitled to per diem for temporary duty within the local area outside of the limits of the permanent duty station unless overnight lodging is required. The *local area* includes the metropolitan area around the duty station served by local common carriers or the local commuting area that the commuting public travels during normal business hours on a daily basis. Since 12 miles separate Martin State Airport from the Berkshire Conference Center, the preliminary review determined the workshop location was not within the limits of the permanent duty station of the 175th Wing, but was within the defined local area of the Wing, which extends north to Pennsylvania and south to Virginia.

The preliminary review found that the 175th Wing Commander had approved an agenda for the workshop, which extended well beyond the normal duty day with nightly assignments given to the attendees. Also, the conference facilitator stated that the workshop participants had extensive homework assignments, which were worked on in teams each evening, long after normal duty hours. As a result, the preliminary review concluded that the 175th Wing Commander had specifically decided that overnight lodging was necessary for all workshop attendees.

A legal review of the facts and circumstances of this preliminary review agreed with the preliminary review officer that the expenditure of recruiting and retention travel funds for the workshop was in compliance with the JFTR because the Wing Commander, acting as the travel order approving official,

decided that overnight lodging for attendees was required to meet the purpose and intent of the workshop. Therefore, the 175th Wing expended travel funds in accordance with the JFTR and no ADA violation occurred.

When confronted with a suspected DA violation, don't panic. Keep in mind that the suspected inappropriate use of appropriated funds does not automatically result in an ADA violation. The preliminary review screening process has resulted in more effective use of investigative resources, legal staff time, and training required to perform and report ADA investigations.

ADA Program Successes

The Air Force has successfully reduced the backlog of older ADA investigations and implemented improved screening procedures for identifying potential violations. In addition, Air Force leaders are focusing more attention on preventing ADA violations. MAJCOM, FOA, DRU, and Air Staff ADA prevention initiatives include increased fiscal and appropriation law training along with comprehensive management program and budget reviews. Air Force leaders focus on preventive measures has helped the Air Force achieve our short-term goal of reducing the number of reported ADA cases to less than 10.

Improving Investigation Timeliness

Although the Air Force's ADA program has successfully reduced the number of reported ADA cases, greater emphasis needs to be directed towards improving investigation timeliness. The Air Force, on average, is taking about 17 months to complete the investigative process. DoD guidance requires that the ADA investigation take no longer than nine months from start to submission of the Summary Report of Violation to USD(C).

ADA violations are not completed within the required nine month investigation and reporting period primarily because (1) the investigation is not the investigating officer's primary duty until completion, (2) the organizational activity where the violation occurred did not make timely procedural corrections to prevent future violations and/or correct the adverse funding condition that resulted from the violation, (3) the individual(s) identified as responsible for the violation were not provided an opportunity to comment on the investigation results, (4) the disciplinary action decision was not adequately supported, and (5) legal reviews take a long time to complete.

Summary

A recent DoD Inspector General report on the Air Force plan for implementing new DoD guidance on ADA violations stated that *The Air Force gave a high priority to improving, investigating and reporting on Antideficiency Act violations. We commend the efforts of the Air Force.* The Air Force has successfully implemented a program for identifying, investigating and reporting ADA violations. In addition, tremendous progress has been made in reducing the backlog of older ADA investigations and number of new cases reported for investigation. Most of the improvement is attributable to increased support from senior SAF/FM leaders, more attention and involvement from major command financial management organizations in identifying and investigating ADA cases, better screening of suspected violations, and improved ADA training.

The current challenge is to improve the timeliness of the ADA investigative process. Recent initiatives to improve investigation timeliness include the introduction of ADA investigating officer *just in time* training and the publication of AFI 65-608. To further improve the investigative process, organizational commanders need to more closely monitor the status of ongoing investigations and take whatever actions are appropriate to identify and correct the factors causing unacceptable reporting delays.



About the Author



Mr David Sapp is assigned to the Air Force audit liaison and follow-up organization (SAF/FMPF) in the Pentagon. He works with Major Commands and Air Staff organizations in identifying, investigating, and reporting potential ADA violations. Mr Sapp has a bachelor of science in Business Administration from Fairmont State College and is a graduate of the Army Comptrollership Program, receiving a MBA from Syracuse University. He is also a Council for Excellence in Government Senior Fellow. His prior work experience includes assignments with the Air Force Audit Agency and the US General Accounting Office. He is a Certified Government Financial Manager and a member of the Washington Chapter of ASMC.

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Maj Gen L.W. Northington

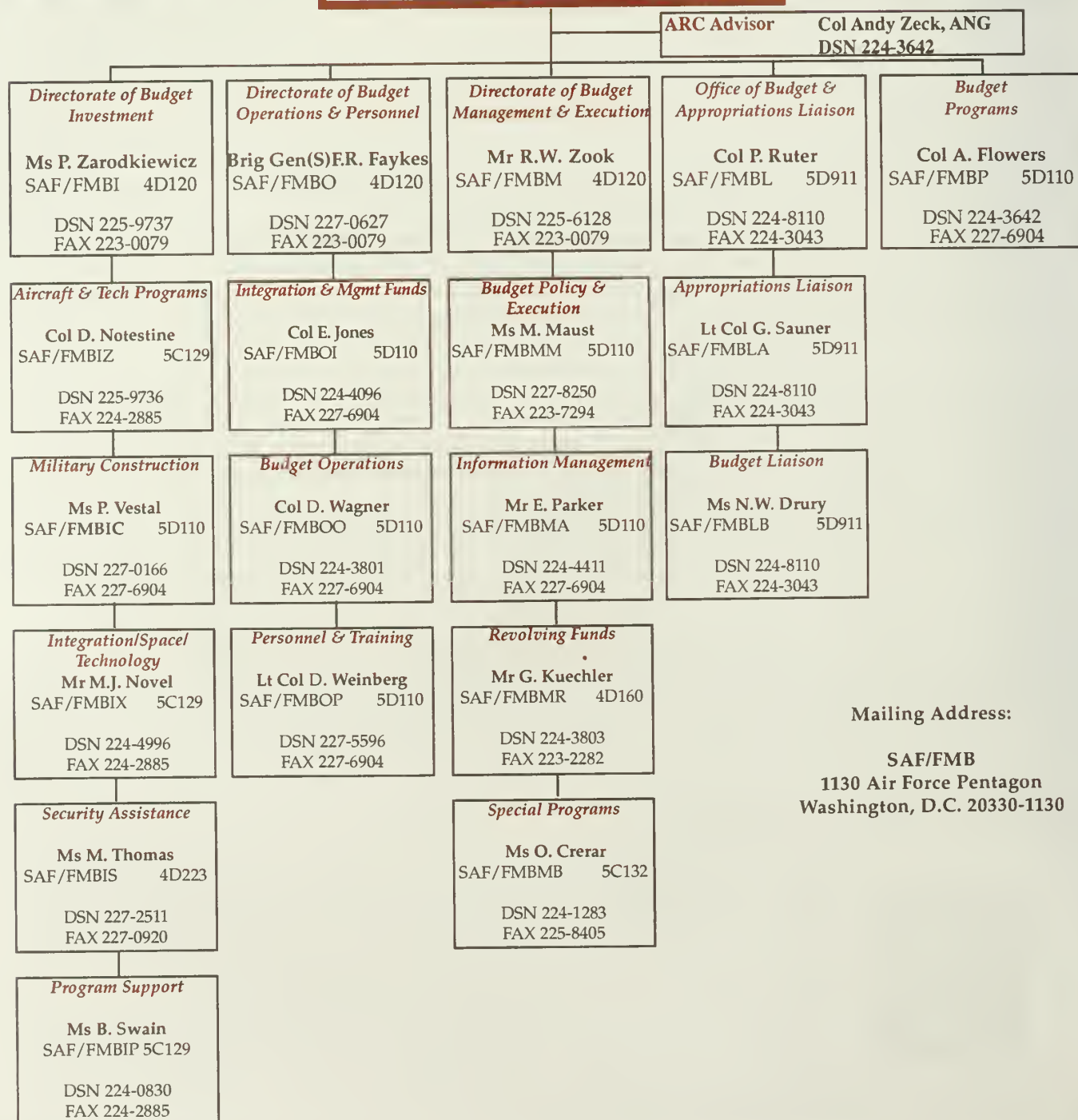
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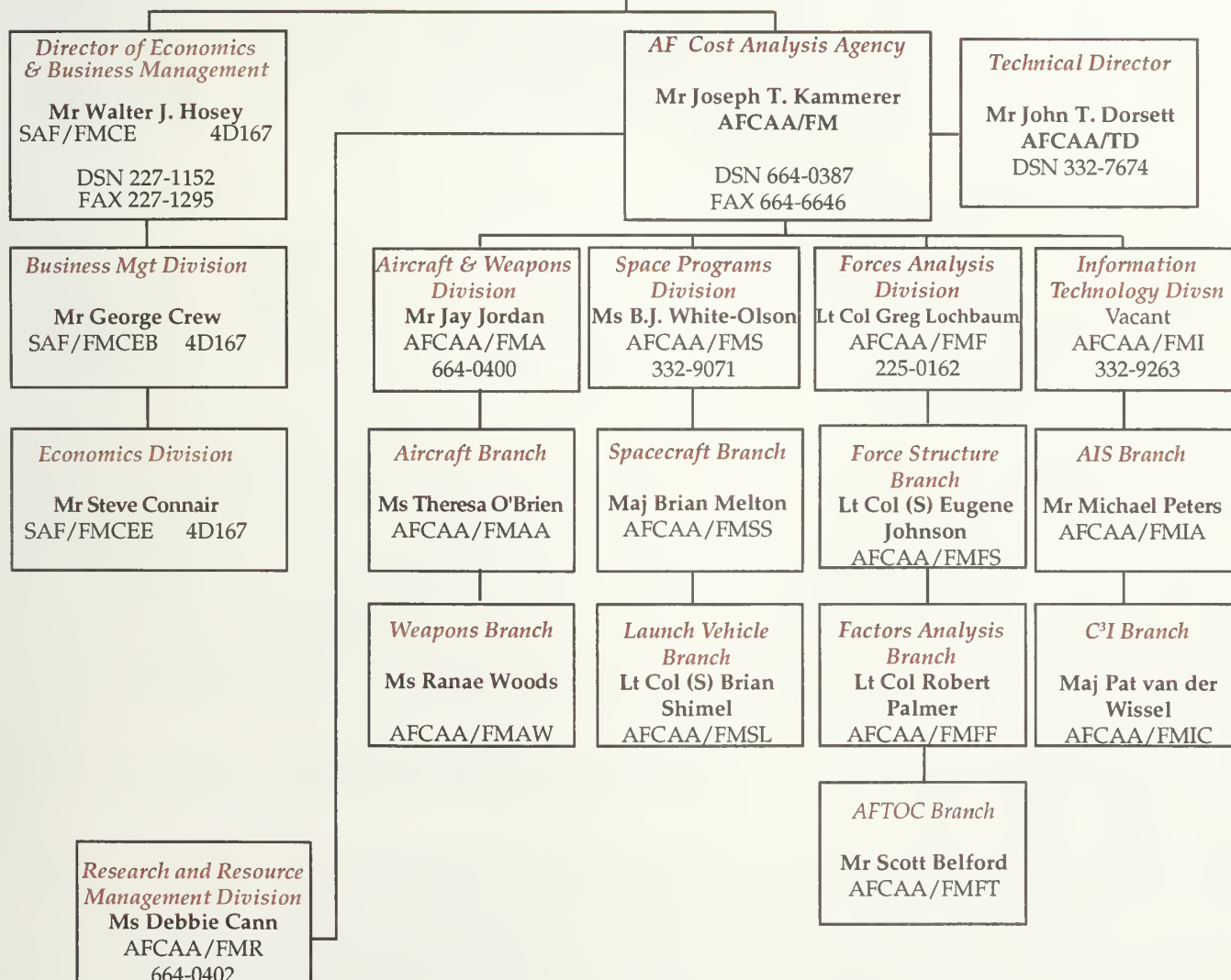
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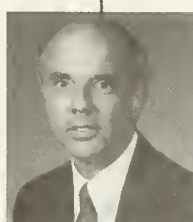


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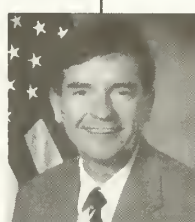
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5 Eastern Coast and European base offices

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Mr Steve E. Turner
Director

DFAS-DE/D

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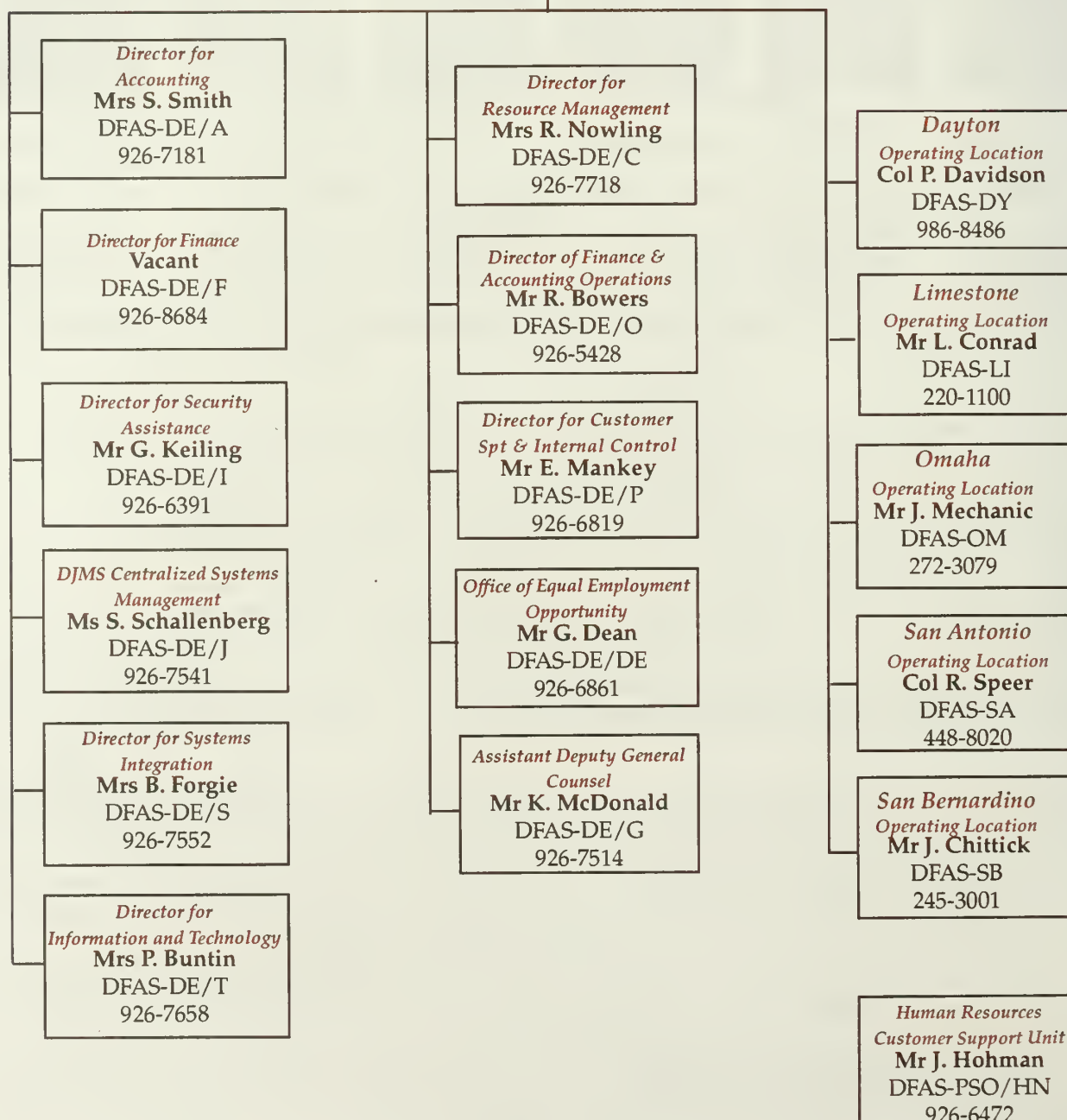
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Air Force Accounting and Finance Office



Col M. Beatty

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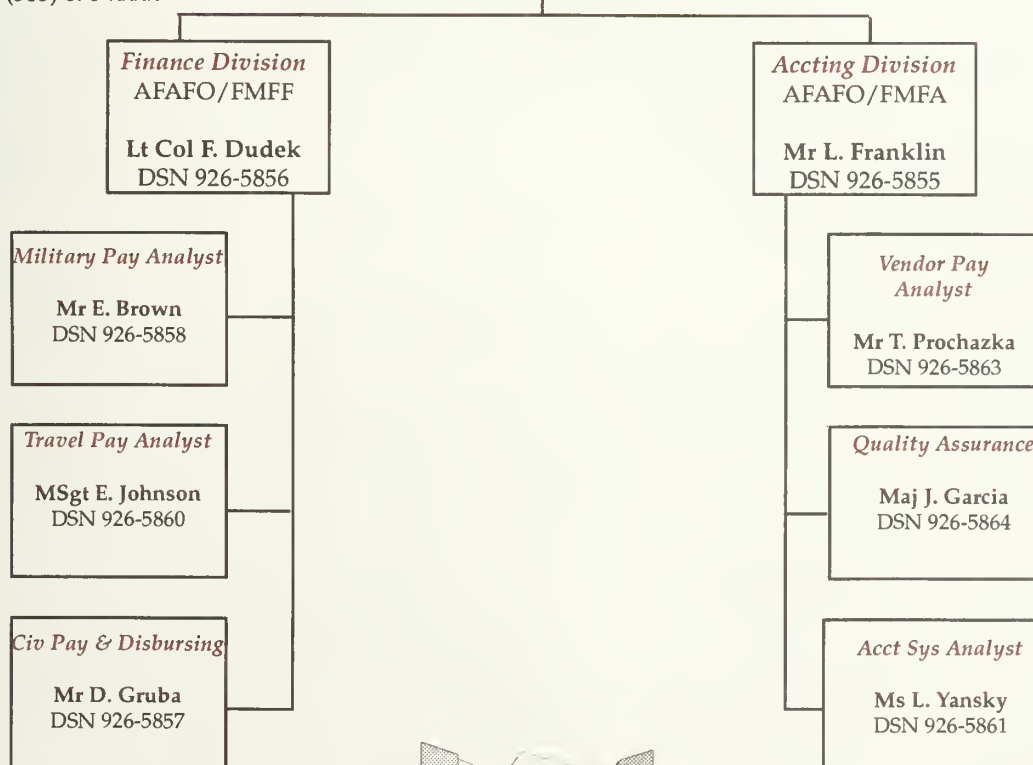
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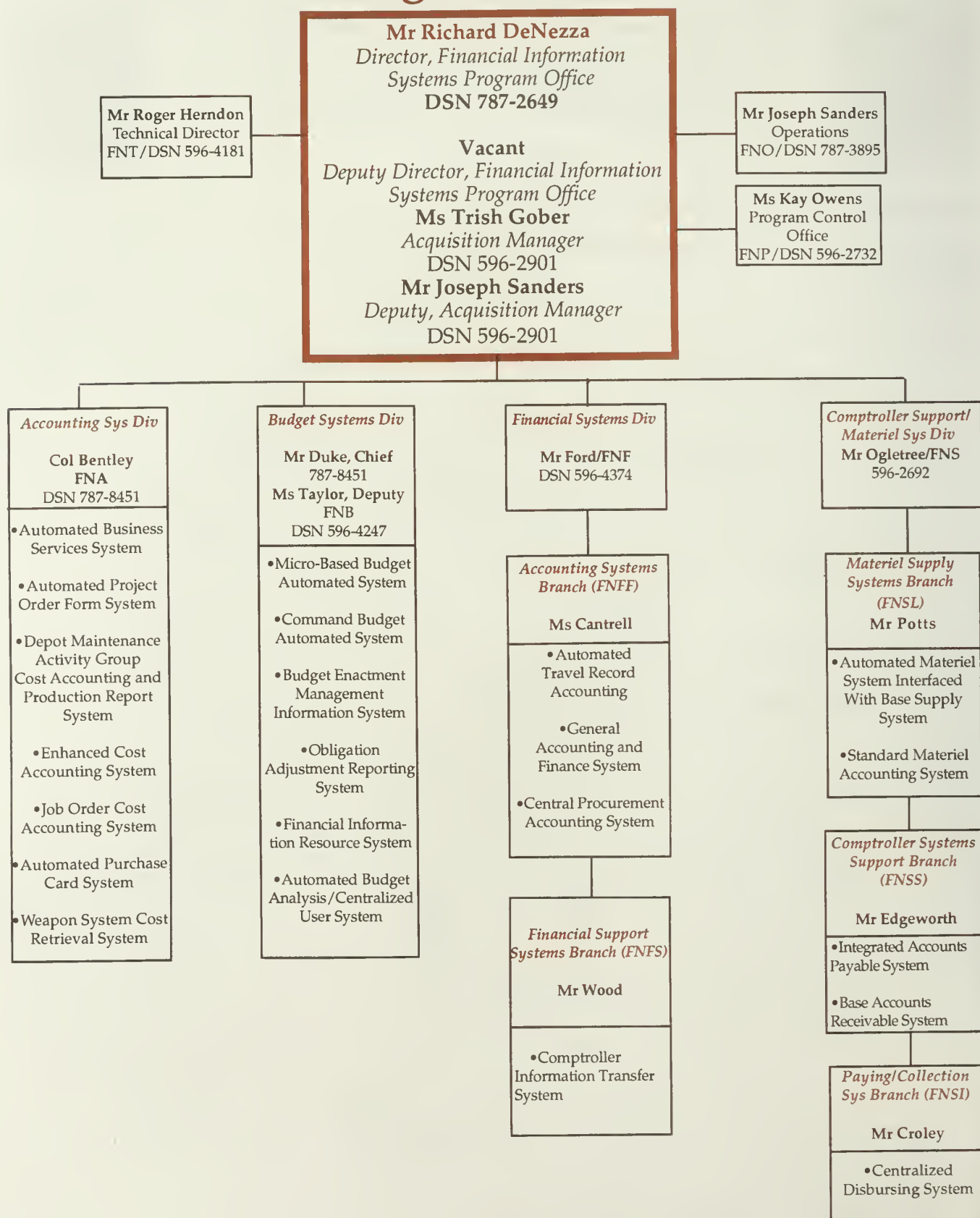


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AMC	Maj (S) J.A. Stone	576-3337
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PACAF	Vacant	315-449-6931
USAFE	Capt R.W. Fogg	314-480-6437
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Assistant Secretary
Principal Deputy
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Exec for Enlisted Matters

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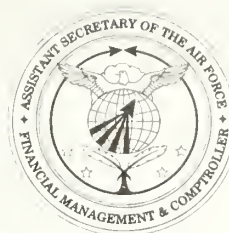
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r J.R. Speer 227-4464
e Col G.J. Williams 225-0837
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2Lt Rousseau	975-5389
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Mr D.A. Frankenstein	574-0498
Mr D.A. Frankenstein	574-0498
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Mr D.A. Frankenstein	574-0498
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Mr W.J. Whitehead	634-1876
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1Lt B.L. Nieset	523-2300
MSgt F. Remington	448-7191

Ms L.D. Autrey	493-7662
Mr J.B. Krueger	736-5130
Ms L.D. Autrey	493-7662
Mr R.M. Cordes	487-6196
Mr C.A. Warren	597-4420
Mr R.M. Cordes	487-6196
Mr R.M. Cordes	487-6196
Mr J.R. Miller	731-3734
Mr K.M. Fuglestad	896-7042
Ms L.D. Autrey	493-7662
Mr R.M. Cordes	487-6196
Mr J.B. Krueger	736-5130
Mr H.B. Gross, Jr.	872-3148
Mr J.B. Krueger	736-5130

Key Comptroller Personnel



Financial Management/ Comptroller

FAX

AIR FORCE MATERIEL COMMAND

AEDC, Arnold AFB TN	LTC S.M. Passarello 340-4238	FAX 340-4236
AAC, Eglin AFB FL	Col M.J. Ball 872-3013	FAX 872-3146
AFFTC, Edwards AFB CA	Mr R. Smith 527-3710	FAX 527-3717
AMARC, Davis-Monthan AFB AZ	Ms J. Askenasy 228-8096	FAX 228-8223
ASC, Wright-Patterson AFB OH	Ms D.J. Back 785-5917	FAX 986-7190
ESC, Hanscom AFB MA	Col P. Gavornik 478-2470	FAX 478-5986
311 HSW, Brooks AFB TX	Col L. Sweeney 240-2802	FAX 240-6612
OC-ALC, Tinker AFB OK	Mr R. Young 339-5647	FAX 336-2624
OO-ALC, Hill AFB UT	Mr L. Schreiner 775-5182	FAX 777-2400
SA-ALC, Kelly AFB TX	Mr D.L. Cazel 945-7234	FAX 945-4911
SM-ALC, McClellan AFB CA	Ms K. Gaskins 633-6410	FAX 633-3700
SMC, Los Angeles AFB CA	Col R.E. Smoker 833-0188	FAX 833-3221
WR-ALC, Robins AFB GA	Mr J.L. Smith 468-2395	FAX 468-3436
88 CPTS, Wright-Patterson AFB OH	Mr M.J. Enright 787-4293	FAX 986-2021
AFRL, Wright-Patterson AFB OH	Mr R. Runkel 674-9500	FAX 674-7010

* Denotes Cost Personnel

By Major Commands & Bases

Budget & *Cost

Financial Services

AF Audit Agency Rep

AIR FORCE MATERIEL COMMAND

Ms P. Gray 340-5081	MSgt G. Thomas 340-4356	Mr H.B. Gross, Jr. 872-3148
* Mr R.L. Semple 340-5079		
Mr J.R. Corbitt 872-3013	Ms K. Williams 872-5398	Mr H.B. Gross, Jr 872-3148
* Mr J.R. Corbitt 872-3013		
Mr. D. Sullivan 527-2920	Ms P. Stauning 527-4416 Ext 3450	Mr L.M. Highsmith 572-2899
* Ms V. Yashida 527-9596		
Mr D. Foster 228-8117	Mr B. Spears 228-8433	Mr R.H. Arsenault 228-5510
* Ms L. Offerle 228-8338		
Mr D. Taylor 785-2770	Mr D. Koors 787-3816	Mr J.T. Bednar 785-6214
* Ms K. Ruffner 785-6483		
Lt Col D.R. Hansen 478-5173	Ms E. Geoffroy 478-3060	Ms C. Bromley 478-5214
* Col R. Phillips 478-2677		
Ms J. Collins 240-2339	Ms D. Durnell 240-5717	Mr M.A. Demidovich 945-8614
* Ms R. Reyes 240-3261		
Ms S. Weaver 336-3336	Mr L. Eagleston 339-2155	Mr D. Patrick 339-2835
* Mr W. Cogburn 336-7375		
Mr A. Burbank 777-5182	Mr D. Johnson 777-0170	Mr G.L. Carlson 777-6272
* Mr L. Schreiner 777-5182		
Mr E. Noack 945-1230	Mr J. LaHue 945-4409	Mr M.A. Demidovich 945-8614
* Mr J. LaHue 945-4409		
Mr M. Anderson 633-6125	Ms C. Ward 633-0872	Ms E.B. Storz 633-6431
* Mr W. Zimmerman 633-0350		
Ms D. Baushke 833-1316	1Lt J. Hilden 833-6114	Ms J.M. Griffin 833-0414
* Mr T. Finefield 833-1073		
Ms B. Walton 468-2311	Mr C. Reynolds 468-2619	Mr R.J. Misamore 468-2806
* Mc C.R. Kennedy 468-2946		
Mr D. Balster 787-7387	Mr D.W. Koors 787-3816	Mr J.T. Bednar 785-6214
* Mrs C. Morningstar 787-7083		
Maj M. Garner 787-3763	Mr G. Wells 787-3848	Mr J.T. Bednar 785-6214



Key Comptroller Personnel



AIR FORCE SPACE COMMAND

Cavalier AS
Clear AFS AK
Schriever AFB CO
F.E. Warren AFB WY
Malmstrom AFB MT
Minot AFB ND
Patrick AFB FL
Peterson AFB CO
Thule AFB GL
Vandenberg AFB CA
Woomera AS AS

Financial Management/ Comptroller

Ms B. Hammer 330-3291
MSgt A. Miller 317-585-6443
Capt G.N. Bullock, III 560-5102
Maj J.M. Kleinschmidt 481-3541
Maj Tancredi 632-4176
Ms J. Kuntz 453-3379
Lt Col C.L. Cox 854-7218
Lt Col J. Conroy 834-4633
MSgt R. Stephens 268-3840-2680
Lt Col B. Kalish 276-4031
1Lt J. Brown 640-1636

FAX

FAX
FAX 317-585-6357
FAX 560-2029
FAX 481-4834
FAX 632-2741
FAX 453-3367
FAX 854-8042
FAX 834-7531
FAX
FAX
FAX



AIR MOBILITY COMMAND

Andrews AFB MD
Charleston AFB SC
Dover AFB DE
Fairchild AFB WA
Grand Forks AFB ND
MacDill AFB FL
McChord AFB WA
McConnell AFB KS
McGuire AFB NJ
Pope AFB NC
Scott AFB IL
Travis AFB CA

Lt Col J.F. Perry 858-5736
Lt Col A.C. Thompson 673-3772
Lt Col M. LoGrasso 445-4447
Lt Col M.E. Phelps 657-2418
Maj K.A. Meyer 362-4815
Lt Col C.B. Venable 968-5187
Lt Col J.C. Singaas 984-2105
Maj L.A. Wortman 743-3223
Lt Col C.F. Witter 440-6304
Maj T.W. Robison 424-4220
Lt Col J.D. Weidert 576-2665 Ext 201
Lt Col (S) A.T. Kitt 837-2251

FAX 858-5757
FAX 673-3722
FAX 445-4451
FAX 657-5690
FAX 362-4860
FAX 968-7535
FAX 984-8354
FAX 743-5986
FAX 440-3595
FAX 424-2853
FAX 576-8439
FAX 837-3520

By Major Commands & Bases

Financial Analysis

Financial Services

AF Audit Agency Rep

AIR FORCE SPACE COMMAND

MSgt W. Lannaman 317-585-6443
 Ms L.A. Taliaferro 560-5103
 Mr T. Oligschlaeger 481-3981
 Capt M.T. Younkin 632-3579
 TSgt J. Stroud 453-3378
 Mr P.D. Blucker 854-4231
 Ms P. Phillan 834-4358
 MSgt R. Stephens 268-3840-2680
 Capt D. Albrecht 275-6339
 SSgt J. Wendt 640-1636

MSgt R. Crooks 317-585-6443
 TSgt T.E. Miller 560-2010
 Capt M. Shannon 481-3811
 1Lt Austgen 632-3193
 N/A
 1Lt E. Brown 854-7171
 1Lt D. Hunt 834-4404
 TSgt R. Ordonez 268-3840-2680
 1Lt T. Mathis 276-4031
 TSgt M. Pruitt 640-1636

Mr S.L. Nebeker 317-552-5333
 Mr L.A. Roland 834-7668
 Mr L.A. Roland 834-7668
 Mr C.A. Tusko 675-2775
 Mr L.E. Kobes 453-2841
 Mr D.E. Brunmeier 854-7315
 Mr L.A. Roland 834-7668
 Ms V.L. Coffin 440-2620
 Ms V.L. Muck 276-3600
 Mr A.K. Chapman 315-449-9991

AIR MOBILITY COMMAND

Capt R. Jacks, Jr. 858-5717
 1Lt J.M. Sawyer 673-3765
 Ms K.L. Adams 445-4463
 Ms M.E. Julagay 657-3901
 Ms K.L. Platter 362-3102
 Mr D.W. Harrington 968-4567
 Ms S.N. Colpitts 984-3853
 Ms M.E. Beckham 743-3231
 Capt M. Valdovinos 440-6239
 Capt K.A. Newell 424-1321
 Ms P.A. DiFatta 576-2665 Ext 206
 Capt C.M. Robinson 837-1875

1Lt D.M. Rach 858-0124
 Capt I.E. Brussow 673-3723
 1Lt N. Mendoza 445-4449
 2Lt D.IK. Matti 657-4986
 SMS D.E. Wilson 362-4850
 Capt V. Sipple 968-7785
 Capt C.E. Crowner 984-5969
 1Lt O.D. Williams 743-4637
 1Lt W. Mosely, Jr. 440-6259
 1Lt D.E. Jack 424-1300
 Capt E.A. Eidal 576-2665 Ext 208
 Capt J.R. Culpepper 837-1876

Mr P.M. Sondel 857-9097
 Mr B.H. Bostick 673-3668
 Mr R.D. Bullen 445-2136
 Mr L.E. Correa 657-3359
 Mr T.A. Renner 362-5006
 Ms L.D. Autrey 493-7662
 Ms J.K. Moore 984-3792
 Mr D.D. Lusebrink 743-4031
 Ms V.L. Coffin 440-2620
 Mr W.J. Whitehead 634-1876
 Mr A.C. Giancola 576-9051
 Mr B.P. Cazier 837-2765



Key Comptroller Personnel



PACIFIC AIR FORCES

Andersen AFB GU
Eielson AFB AK
Elmendorf AFB AK
Hickam AFB HI
Kadena AB JA
Kunsan AB KS
Misawa AB JA
Osan AB KS
Yokota AB JA

Financial Management/ Comptroller

Maj C. Fulghum 366-7200
Maj M. Young 317-377-4140
Lt Col T. Reilly 317-552-2881
Lt Col M. Benjamin 315-449-1892
Lt Col O. Hutchinson 634-3111
Maj K. Kuhn 782-4401
Lt Col T.R. Lies 226-3291
Maj R. Valentine 784-5821
Lt Col E. Dacus 225-8104

FAX

FAX 366-6798
FAX 317-377-3038
FAX 317-552-5903
FAX 315-449-2934
FAX 634-3046
FAX 782-5761
FAX 226-3940
FAX 784-5150
FAX 225-2703



UNITED STATES AIR FORCES IN EUROPE

Aviano AB IT (31 CPTS)
Incirlik AB TU (39 CPTF)
Lakenheath RAF UK (48 CPTS)
Mildenhall RAF UK (100 CPTS)
Ramstein AB GE (86 CPTS)
Spangdahlem AB GE (52 CPTS)

Maj J.F. Martin 314-632-7319
Maj J.E. Chapman 314-676-6607
Maj M.L. Ensminger 314-226-4709
Lt Col C.L. Wheeler 314-238-2286
Lt Col D.J. Suski 314-480-2336
Maj E.S. Gutzait 314-452-6127

FAX 314-632-4473
FAX 314-676-3648
FAX 314-226-3335
FAX 314-238-2333
FAX 314-480-9980
FAX 314-452-7480



AIR FORCE RESERVE COMMAND

NAS Ft Worth JRB Carswell Fld TX
Dobbins ARB GA
Gen Mitchell IAP ARS WI
Homestead ARS FL
Pittsburgh IAP ARS PA
Grissom ARB IN
March ARB CA
Minn-St Paul IAP ARS MN
NAS JRB New Orleans LA
Niagara Falls IAP ARS NY
Portland IAP OR
Selfridge ANGB MI
Westover ARB MA
Willow Grove ARS PA
Youngstown-Warren ARS OH

W. Lebo 739-7716
A. Allison 925-4588
D. Lafferty 950-5390
L. R. Dabe 791-7017
D. Sherman 277-8510
M. Ayers 928-2472
R. Perry 947-5239
M. Burgess 825-5310
M. Javins 678-3648
P. Cournyea 238-2298
T. Height 638-4700
P. Lavis 273-4161
J. Laudenslager 589-3455
M. Regan 991-1166
T. O'Neil 346-1216

FAX 739-5371
FAX 925-5083
FAX 950-5912
FAX 791-7408
FAX 277-8293
FAX 928-9007
FAX 947-2167
FAX 783-1413
FAX 678-3418
FAX 238-3110
FAX 638-4167
FAX 273-5591
FAX 589-3457
FAX 991-1089
FAX 346-1337

By Major Commands & Bases

Financial Analysis

Financial Services

AF Audit Agency Rep

PACIFIC AIR FORCES

Capt F. Verdugo 366-6795
 Ms P. Cox 317-377-2359
 Capt R. Fulton 317-552-3922
 Capt T. Tanaka 449-1888
 Capt D. Ruess 634-1926
 Capt T. Shedd 782-5635
 Capt M.L. Mathieu 226-3408
 Capt S. Paik 784-2904
 Capt J. Bell 225-7914

Capt R. Antonio 366-4932
 Capt W.L. McGraw 317-377-3274
 Capt T. Livingston 317-552-7364
 Capt C. Abate 449-6093
 Lt C. Coy 634-1996
 Capt C. Crane 782-5414
 Lt S. Thompson 226-3439
 Capt S. Ferry 784-6424
 Capt W. Van Eyk 225-5200

Ms J.P. Daniels 634-1897
 Mr S.L. Nebeker 317-552-5333
 Mr S.L. Nebeker 317-552-5333
 Mr A.K. Chapman 315-449-9991
 Ms J.P. Daniels 634-1897
 Mr D.F. Haussmann 784-4270
 Mr R. Prentkiewicz 225-8575
 Mr D.F. Haussmann 784-4270
 Mr R. Prentkiewicz 225-8575

AIR FORCES IN EUROPE

Capt E. Davis 314-632-7572
 Capt R.J. DiAntonio 314-676-6105
 Capt D. Burrell 314-226-2417
 Capt V. Garrett 314-238-4876
 Capt L. Shumate 314-480-5723
 Capt D. Williams 314-452-6531

1Lt E. Brown 314-623-7458
 MSgt M.D. McCoy 314-676-3122
 Capt D. Prejean 314-226-2475
 CMSgt M. Meil 314-238-2632
 Capt M. Rodriquez 314-480-9204
 1Lt Z.M. Woo 314-452-6257

Ms D.D. Jeffries 314-489-7513
 Ms D.D. Jeffries 314-489-7513
 Mr M.L. Gustafson 314-226-7015
 Mr M.L. Gustafson 314-226-7015
 Ms D.D. Jeffries 314-489-7513
 Ms D.D. Jeffries 314-489-7513

AIR FORCE RESERVE COMMAND

M. Roat 739-7716
 P. Swilley 925-3514
 D. Hink 950-5347
 C. Sable 791-7409
 R. Cherpak 277-8523
 F. Saunders 928-8454
 N. Castillo 947-5239
 P. Boettner 783-1401
 K. Risberg 678-3648
 R. Battaglia 238-2593
 B. LaForge 273-4161
 C.J. Hayward 589-3103
 M. Weaver 991-1545
 L. Cook 346-1103

S. Goetz 739-7448
 L. Horne 925-5255
 P. Danes 950-5350
 D. Stoddard 791-7870
 C. Withrow 277-8552
 J. Behny 928-3688
 B. Trammell 947-5260
 F. Voge 825-5313
 R. Gaspard 678-3309
 R. Kozlowski 238-2293
 D. Warren 638-4705
 M. Vanlerberghe 273-5066
 J. Perry 589-3460
 C. Schneider 991-1178
 E. Talerico 346-1205

Mr R.M. Cordes 487-6196
 Mr R. J. Misamore 468-2806
 Mr A.C. Giancola 576-9051
 Mr D. Brunmeier 854-7315
 Mr R.D. Bullen 445-2136
 Mr A.C. Giancola 576-9051
 Mr L.M. Highsmith 527-2899
 Mr L.E. Kobes 453-2841
 Mr C.A. Warren 597-4420
 Ms V.L. Coffin 440-2620
 Ms J.K. Moore 984-3792
 Mr J. T. Bednar 785-6214
 Mr R.D. Bullen 445-2136
 Mr R.D. Bullen 445-2136
 Mr J.T. Bednar 785-6214



Key Comptroller Personnel

By Major Commands & Bases

AIR NATIONAL GUARD

Location	Financial Management/ Comptroller	DSN
Agana GM	Maj J. Montague	315-366-2196
Alpena MI	Lt Col M. Hulsey	741-3455
Anchorage AK	Maj K. Oistad	317-626-1345
Andrews AFB DC	Maj E. Gervais	857-0693
Arlington VA JP1	Capt B. Unruh	327-0833
Atlantic City NJ	Maj J. Murphy	455-6080
Baltimore MD	Lt Col A.W. Murphy Jr	243-6220
Bangor ME	Lt Col J. Foster	698-7239
Battlecreek MI	Maj D. Kowalski	580-3222
Birmingham AL	Lt Col O. Copenhaver	778-2331
Boise ID	Maj P. Morello	422-5550
Bradley ANGB CT	Maj P. Nicholson	636-8348
Buckley ANGB CO	Maj G. Parker	877-9590
Burlington VT	Lt Col D. Bombard	220-5990
Camp Murray WA	Lt A. Maziar	323-8234
Channel Islands CA	Maj M. Protack	893-7522
Charleston WV	Maj K. Kittle	366-6149
Charlotte NC	Lt Col R. Stonestreet	583-9124
Cheyenne WY	Capt M. Herder	943-6305
Dallas TX	Lt Col L. McDonald	874-3202
Des Moines IA	Lt Col W. Levay	946-8450
Duluth MN	Lt Col R. Overby	825-7215
Eielson AFB AK	Lt Col M. Sharra	317-377-3425
Ellington ANGB TX	Lt Col K. Sinkavich	954-2239
Fairchild AFB WA	Lt Col N. Thiot	657-7011
Fargo ND	Lt Col T. Thilmony	362-8310
Forbes Fld KS	Capt R. Jellison	720-4542
Fort Smith AR	Lt Col B. Click	962-8277
Fresno CA	Lt Col J. Frank	949-9269
Ft Wayne IN	Lt Col W. Heckman	786-1261
Great Falls MT	Maj T. Mora	279-2250
Gulfport MS	Maj B. Midgett	363-8209
Hickam AFB HI	Lt Col K. Kunichika	315-448-7475
Jackson MS	Maj M. Davis	731-9393
Jacksonville FL	Capt R. Burkett	641-7490
Kelly AFB TX	Capt A. Taylor	969-3226
Kingsley Fld OR	Maj B. Saenz	830-6329
Kirtland AFB NM	Lt R. Clark	246-6221
Knoxville TN	Lt Col G. Wade	266-4232
Lincoln NE	Capt A. Simpson	946-1102
Little Rock AFB AR	Lt Col S. Owens	731-3133
Louisville KY	SMS J. Grant	989-4411
Madison WI	Lt Col R. Wagner	724-8292
Mansfield OH	Capt T. Koehler	696-6121
March AFB CA	Lt K. Thomas	947-3857
Martinsburg WV	Lt Col D. Shewbridge	242-9245
Memphis TN	Maj D. Jobe	966-8292
Meridian MS	Lt Col D. Jones	778-9812

Location	Financial Management/ Comptroller	DSN
Middletown PA	Maj K. Connelly	423-2387
Milwaukee WI	Lt Col J. McCoy	580-8716
Moffett Field CA	Lt Col C. Briones	359-9124
Montgomery AL	Maj M. Warrington	358-9266
Mpls-St Paul MN	Lt M. Schutta	783-2560
McConnell AFB KS	Lt Col C. Jacobs	743-7760
McEntire ANGB SC	Capt M. Metzler	583-8220
McGuire AFB NJ	Maj R. Alfors	440-4125
Nashville TN	Lt Col R. Orange	778-6551
New Castle DE	Lt Col K. Eastburn	445-7462
New Orleans LA	Lt Col R. Iverson	457-8351
Niagara Falls NY	Lt Col K. Szczepanski	238-2439
Oklahoma City OK	Lt T. Matthews	940-5223
Otis ANGB MA	Lt Col M. Rigazio	557-4230
Pease AFB NH	Maj J. Hill	852-3369
Peoria IL	Capt B. Herz	724-4241
Phoenix AZ	Lt Col G. Davies	853-9202
Pittsburgh PA	Maj G. Mangis	277-7605
Portland OR	Maj M. Friesen	638-4001
Quonset Point RI	Maj B. Fletcher	476-3252
Reno NV	Lt Col D. Cantrell	830-4683
Richmond VA	Maj M. Woody	864-6592
Rickenbacker ANGB OH	Maj T. Folk	950-3210
Robins AFB GA	Capt R. Deal	468-0342
Salt Lake City UT	Maj B. Pace	924-9123
San Juan PR	Capt V. DeJesus	860-9269
Savannah GA	Lt Col D. Morris	860-8281
Savannah GA	Lt Col C. Marsh	860-3312
Schenectady NY	Maj N. Ford	974-9470
Scott AFB IL	Maj M. Schroeder	779-6912
Selfridge ANGB MI	Capt C. Leon	273-5471
Sioux City IA	Lt Col S. Cook	585-0751
Sioux Falls SD	Lt Col J. Majeres	798-7723
Springfield IL	Maj W. Corbetto	892-8223
Springfield OH	Maj A. Bachert	346-2281
St Joseph MO	Capt C. Ball	956-3269
St Louis MO	Lt Col P. Brassel	693-6354
Stewart ANGB NY	Maj C. Brocklehurst	636-2840
Suffolk County NY	Maj W. Philips	456-7503
Syracuse NY	Lt Col R. Blansett	489-9492
Terre Haute IN	Lt T. Saylor	724-1235
Toledo OH	Maj K. Bixler	580-4041
Tucson AZ	Maj M. Lueken	924-6177
Tyndall AFB FL (1AF)	Col D. Whitehead	523-3907
Tulsa OK	Maj C. Floyd	894-7260
Volk Field WI	Lt Col T. Reis	946-3231
Westfield MA	Lt Col T. Cantwell	636-9241
Willow Grove PA	Lt Col T. Doyle	991-1353

Unified Commands

USTRANSCOM	General Charles T. Robertson, Jr., USAF	DSN 576-3205
Actg Director of Program Analysis & Financial Management	Captain Joseph B. Marshall, Jr., USN	DSN 576-5099
USSTRATCOM	Admiral Richard W. Mies, USN	DSN 271-4111
Comptroller	Colonel (S) Roger L. Virost, USAF	DSN 271-4227
USACOM	Admiral Harold W. Gehman, Jr., USN	DSN 565-3200
Director, Planning, Programming & Assessment	Rear Admiral Martin J. Mayer, USN	DSN 836-7526
Comptroller	Ms Gloria Bownas	DSN 836-6639
USSOUTHCOM	General Charles E. Wilhelm, USMC	DSN 567-1004
Comptroller	Mr John S. Samson	DSN 567-1814
USPACOM	Admiral Joseph W. Prueher, USN	808-477-7805
Comptroller	Colonel Mark L. Brown, USA	808-477-6680
USSPACECOM	General Richard B. Myers, USAF	DSN 692-3001
Comptroller	Lt Colonel Anthony L. Hardin, USAF	DSN 692-6031
USCENTCOM	General A.C. Zinni, USMC	DSN 968-6201
Comptroller	Colonel J.W. Whitehead, USA	DSN 968-6427
USSOCOM	General Peter J. Schoomaker, USA	DSN 968-5103
Comptroller	Ms Elaine S. Kingston	DSN 968-3921
USEUCOM	General Wesley K. Clark, USA	DSN 423-4113
Comptroller	Colonel Carl J. Kreisel, USA	DSN 314-430-5119



Professional Military Comptroller School

Faculty of the PMCS, Air University
College for Professional Development
Maxwell AFB AL 36112-6429

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Director

Colonel C.W. Martin, USAF.

BBA, Economics and Accounting, Southern Methodist University; MBA, University of Michigan. Major Background: Comptroller, Budget, Accounting and Finance.



Lt Col Veronique M.D. Carstens, USAF. BS, Management, USAFA; MS, Cost Analysis, AFIT; Ph.D. candidate, Economics, University of Georgia. Major Background: Budget; Cost Analysis; Financial Management.



LTC Steve Hodges, USA. BA, Accounting, Upper Iowa University; MBA, Syracuse University. Major Background: Budget.



Lt Col (S) Terry L. Ross, USAF. BA, Management, Park College; MS, Public Administration, Troy State University. Major Background: Comptroller, Budget, Accounting and Finance.



Maj Ellen L. Gill, USAF. BA, Business Administration, St Michael's College; MS, Operations Management, University of Arkansas. Major Background: Audit, Cost Analysis.



Maj Ferg M. Alleman III, USAF. BA, Business Administration and Management, Bellevue College; MS, Logistics/Administration Management, Georgia College. Major Background: Accounting & Finance; Budget.



Maj Dianne Armon, USAF. BA, Professional Accountancy, Mississippi State University; MBA University of Dayton. Major Background: Cost Analysis.



Mr Mark W. McLeod. BS, Mathematics, Brigham Young University; MBA, Western New England College. Major Background: Cost Analysis; Budget; Financial Management.

There was only one constant during the last year at the DoD Professional Military Comptroller School (PMCS); good people arrived and good people departed, both faculty and staff, and students. Leaving the faculty were LTC James G. Pappion, USA, Retired, CDR Rita Jones, USN, Retired, and Mr Brian Oberg, DFAS, who accepted a promotion at DFAS-Denver. Not ever pictured in this magazine, but known and loved by some 3,000 alumni, five PMCS Directors, and numerous faculty members, was Ms Patsy Swain. Patsy retired in July 1999 after 12 years as the Secretary at PMCS. We are sorry to see all of them go, but grateful for their time given.

Joining the faculty were LTC John S. Hodges, USA, and Lt Col (S) Terry L. Ross, USAF. Also, Ms Anna R. Trawick is the new secretary at PMCS. We are glad they are here. Soon to arrive is Ms Valerea J. Wood, DFAS, coming from DFAS-Denver.

Including the current class, 282 DoD financial managers joined the ranks of PMCS alumni during the last year. They join a long purple line of 7,450 alumni over the thirty-year history of PMCS for a total-to-date of 7,732 PMCS graduates.

PMCS provides professional development education for mid-career and senior financial managers within the DoD. The 60 students in each PMCS class come from all Services and Agencies of DoD. Student mix is about 40 percent military and 60 percent civilian. The target grades for attendance are Major through Colonel, and GS-12 through GM-15. Captain and GS-11 selections are made on an exception basis; time-in-grade, experience, and strong endorsements are the determining factors. In addition, attendance is authorized for personnel outside the comptroller career area who are endorsed by the MAJCOM/Agency comptroller.

Please visit the PMCS internet site at <http://www.au.af.mil/au/cpd/pmcs/> for details on the selection process and upcoming classes.

NOTES FROM THE

Comptroller Officer Assignments Section

By Maj Karla Miller, DSN 665-2304 x2
karla.miller@afpc.randolph.af.mil


I'd like to begin my tenure as the newest Comptroller Officer Assignments team member with a special thanks to my Palace Dollar teammate Captain Ed Leszynski and the Contracting Officer Assignment team for helping me get settled into the job. I'd also like to thank all those FMers who called to welcome me. I know that Maj Tim Little left some pretty big shoes to fill, but I'm up to the challenge and ready to do all I can to ensure that your next move is the best possible match for you and the Air Force.

I come to this job with almost twelve years of financial experience. I started my career as a budget officer at Dyess AFB TX. I then completed a challenging remote tour at Kunsan AB ROK. From Korea I went to US Central Air Forces/9th Air Force at Shaw AFB SC, where I had the opportunity to travel several times to the Middle East in support of our DESERT STORM/SOUTHERN WATCH missions. As you can probably guess, I am a very enthusiastic advocate of getting that contingency training/hands-on real-world experience to enhance our daily responsibilities as financial management officers. From Shaw AFB, I moved to Pacific Air Forces (Hickam AFB) where I served as a MAJCOM budget analyst and executive officer to the comptroller. That assignment brought me to HQ AFPC where I arrived in late June.

Upon arriving to HQ AFPC, the first thing on my plate was to get ready for the CY00 Comptroller Squadron Commanders Board which will be held at Randolph AFB on 12-13 Oct 99. The board announcement message (R131455Z Jul 99) detailed eligibility criteria for comptroller squadrons/flights that will open from 1 Jan 00 - 31 Dec 00. Eligibility waivers are being worked on a case by case basis. Specific guidance on declination procedures was also explained in the Jul 99-announcement message. Officers who meet the Oct 99 board must fully understand that they are worldwide volunteers who can be assigned to any comptroller command position. We will use the Preference Worksheet during the bidding process to match candidates' priorities to openings; therefore, it's extremely important for all eligible officers to submit several priority preferences to assist in this process. MAJCOM FMs will then work with

hiring officials (NAF/Wing Commanders) to select the best candidate for their vacancy. REMINDER: Those deciding to decline once an assignment is locked will be required to use the 7-Day option per normal assignment procedures. Lastly, since this is a records review only board, competing officers should take actions to ensure that your records are correct and ready to give a current picture of your financial management career.

Before we leave the squadron commander subject, I would like to clear up any remaining confusion on the recommended tour length for 65F sitting commanders. Although there was some recent discussion about increasing the sitting time for commanders to 3 years, we are back to business with a recommended TOS of 2 years for comptroller commanders with an option to extend to 3 years. This means that current 65F commanders with a minimum of 2 years TOS in CY00 can meet the upcoming board, as long as the respective hiring official approves the rotation.

I want to take the remainder of my first article to give you a little of my personal philosophy which I intend to emphasize during my tenure as Chief of Comptroller Officer Assignments. First and foremost, please don't hesitate to call and ask questions. Don't forget, Ed and I are here to ensure you get the best customer service possible. No question is too dumb, and no telephone call is too long when it comes to discussing comptroller officer assignments. Second, frequently review the AMS. This new AF system is your guide to officer assignments. There is always some useful information out there to assist you in preparing for your next AF move. Third, ensure your PWS reflects your current preferences. With the current climate of support officers continuing to fill special duty assignments due to the shortage of rated personnel, you can expect that at some point in your AF career you will probably be tagged to complete a career broadening tour. Why not be proactive and let us know the ones you are interested in pursuing. Lastly, and simply, stay in touch. We love hearing from you and want to know where you want to go next. You'll never know if your dream assignment is available and you are the best match unless we know. Putting the right person in the right job at the right time is our business. Help us help you! 

NOTES FROM THE

Chief for Enlisted Matters

by CMSgt Lorraine A. Tanner, DSN 224-5437



Merger Effective 31 October 1999

- One AFSC—6F0X1
- Name—Financial Management and Comptroller
- PFE promotion test for all grades SKT exempt for year 2000 only
- CDCs—available 31 October 1999
- New Career Field Education and Training Plan (CFETP) available on SAF/FM Home Page

Technical Training Effective 31 October 1999

- 3-level—new course will include basic information relating to budget
- 7-level—new merged 7-level course will begin
- 3-level and 7-level—6F1 courses will be deleted

Just a reminder: The 3-level course teaches the students a basic language called Financial Management and familiarizes them with the various systems we use to do our job. The entire course revolves around using regulations to provide service to our customers. Once a student graduates from this course, they must receive on-the-job training (OJT) to assist them in gaining the various knowledge and skills necessary to perform the functions in your offices. To help you develop a good OJT program, we have provided a scenario based OJT Training Guide for you. You can download this guide from the SAF/FM Home Page.

Core Task Training

Core Task Training is mandatory. Every enlisted person attaining the qualifications for an upgrade to either the 5-skill or 7-skill level must be core task certified. This means they need to be proficient in each of the core tasks as identified in the CFETP. There are new designated core tasks with the merger. Check the STS in the Career Field Education and Training Plan and ensure you are proficient on our core tasks. To ensure every one is training to the same level, the OJT Training Guide will be used to train and certify personnel on core tasks.

Functional Experience As Part of Upgrade Qualifications.

We have added the requirement of functional experience to upgrade training. For our new trainees graduating from Technical School, the program will require them to work in one functional area a minimum of 2 years and move into a second functional area for 6 months prior to receiving their 5-skill level. They must

complete 2 years in the second functional area and move into a third area for six months prior to being awarded their 7-skill level. Finally a person must have worked 5 functional areas prior to being awarded the 9-skill level. This program is designed to help grow technically competent airmen, knowledgeable NCOs, and versatile superintendents. The details of this program can be found on the SAF/FM Home Page. Any questions can be directed to your MAJCOM functional manager.

Financial Management Senior NCO Focal Points

ACC	CMS Marcia Davis	574-2290
AETC	CMS Nick Stradley	487-4882
AFMC	CMS David Babcock	787-6783
AFRC	Ms Patricia Tomlin	497-1468
AFSOC	SMS Wayne Balthazrr	579-2812
AFSPC	CMS Dan Walsh	692-3676
AMC	CMS Larry Gonzales	576-8479
PACAF	CMS Ricky Altman	315-449-5243
USAFE	CMS Shauna Lacey	314-480-6291
AFPC	MSgt John Gauld	487-4115
AIA	CMS Robert Miller	969-2866
Chief's Group	MSgt Steven Schiele	487-6611
NGB	CMS Rene Chapman	327-0874
Enlisted Trng	SMS George Varga	224-5399
USAFA	SMS Ed Johnson	333-6745
11WG	CMS Claire Godbout	295-6624
DFAS-DE	CMS Deb Mallion	926-7487

Financial Management Career Program

PALACE Team Members

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555 E. Street-West Suite 1
Randolph AFB TX 78150-4530

Program Director

FMCP Team Chief

Mr Ronald F. Stuewe: MS, System Management (Cost Analysis), AFIT; BS, Aviation Management, Auburn University. Functional Background: Program Analysis; Cost Analysis; Program Management.



Executive Agent

SAF/FMP

Mr Vaughn E. Schlunz: MS, Business Management, Troy State University; BS, California State University. Functional Background: Audit; Public Accounting.

*Secretary—Ms Jetta Rutherford
Stay-in-School—Mr Marco Morales*

TPS Panel Support

TPS and BI Administration

Mr Roger Dold: MA, Webster University, Management Science; BA, University of Denver, Economics. Functional Background: Accounting and Finance; Public Accounting.



Program Effectiveness

Panel Support

Tuition Assistance

Mr Chad A. Gillies: BA, Accounting, Southern Utah University; Certified Government Financial Manager. Functional Background: Audit; Accounting and Finance.

PAQ Administrator

Intern Recruiting & Training

Ms Karen R. Johnson: AA, Liberal Arts, Montgomery College. Functional Background: Program Analysis; Budget; Cost Analysis.



Training and Development

Panel Support

Training Courses

Mr Brian Sprague: MBA, Syracuse University; BS, California State University, Sacramento. Functional Background: Budget; Program Management.

Referral System Support

(GS-501-505-510-511)

Ms Sandra Quilantan: BA, Business Administration, Our Lady of the Lake University. Functional Background: Audit.



Referral System Support

(GS-301-343-560-1515)

Mr Earl Anders: BA, Finance, University of Texas San Antonio. Functional Background: Budget.

PEP & Position Panel Support

FMCP Team Personnelist

Ms Barbara A. Hayman: MA, Business, Webster University; BA, Sociology, GWU. Civilian Personnel Background: Position Classification; Employee Development; Staffing; Program Evaluation; Career Program Administration.



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PROMOTIONS



Ms Gilmore



Col Mullins

Ms Donjette L. Gilmore, GS-15, Chief, Policy, Oversight, and Systems Division (AFAA/DOV), Arlington VA.

Mr John H. Lucas, GS-15, SM-ALC, McClellan AFB CA (No Photo Available).

Colonel Oswaldo Y. Mullins, Chief, Financial Analysis, HQ PACAF/FM, Hickam AFB HI.

ACC

Anderson, Robert G., to GS-12; HQ ACC, Langley AFB VA
Caviness, Christine, to MSgt; 20 CPTS, Shaw AFB SC
Forbes, Dawn M., to SMSgt; 20 CPTS, Shaw AFB SC
Giachetti, Carol C., to Maj; HQ ACC, Langley AFB VA
Grogan, Kurt M., to SMSgt; 49 CPTS, Holloman AFB NM
Hopkins, Jr., Edward C., to Capt; 12AF, Davis Monthan AFB AZ
Jackson, Valorie, to MSgt; 20 CPTS, Shaw AFB SC
Peters, David E., to Maj; HQ ACC, Langley AFB VA

AETC

Brady, Randy, to GS-12; HQ AETC/FMAF, Randolph AFB TX
Gardner, Jack P., to Capt; 56 CPTS, Luke AFB AZ
Johnson, J.J., to Capt; 37 CPTS/FMA, Lackland AFB TX
Jones, James E., to MSgt; 314 CPTS/FMFC, Little Rock AFB AR
Koehler, Cherlyn, to GS-13; HQ AETC/FMAS, Randolph AFB TX
McLain, Denise J., to GS-12; 81 CPTS/FMA, Keesler AFB MS
Miller, Dolores J., to GS-11; HQ AETC/FMAM, Randolph AFB TX
Ryder, James E., to CMSgt; 56 CPTS, Luke AFB AZ

Smith, Steven J., to Maj; 56 CPTS, Luke AFB AZ

AFRC

Cooper, Chuck, to Maj; 434 ARW/FM
Dowling, Donald, to GS-11; 914 AW/FM
Ferguson, David, to MSgt; 301 FW/FM
Mock, Dale, to MSgt; 340 FTG/FM
Veal, Brenda, to Capt; 301 FW/FM
Wooden, Amanda, to SMS; 301 FW/FM
Wright, Gerald, to SMS; 340 FTG/FM

AFSOC

Bailey, ReAda, to SSgt; 16 CPTS/FMA
Davis, Elmer, to MSgt; 16 CPTS/FMFPC
Dorsey, Tiffany, to TSgt; 16 CPTS/FMFC
Frederick, Alyce, to GS-12; HQ AFSOC/FMAO
Garcia, Salvador, to TSgt; 16 CPTS/FMA
Hatch, Brent, to Capt; HQ AFSOC/FMAO
Martin, Linda, to MSgt; 16 CPTS/FMA
Nelson, John L., to MSgt; 352 SOG/FM
Sams, Sherie, to SSgt; 16 CPTS/FMA
Seagriff, Daniela, to SSgt; 16 CPTS/FMFS

AIA

Carlson, Nonna, to GS-13; HQ AIA, Kelly AFB TX

ANG

Acly, James, to Lt Col; NGB/FM
Cheney, Michael, to Maj; NGB/FM
Copenhaver, Oscar J., to Lt Col, 117 ARW/FM
Goodwin, Paulette, to 2Lt, 168 ARW/FM
Johns, Patricia, to CMS; 168 ARW/FM
Overby, Randall A., to Lt Col; 148 FW/FM
Wallk, MaryKay, to SMS; NGB/FM

PACAF

Abate, Christopher, to Capt; Hickam AFB HI
Matthews, John, to SMS; Hickam AFB HI
McCorvey, Johnny, to MSgt; Yokota AB JA
Powell, Cleophas, to MSgt; Yokota AB JA

SAF/FM

Bollinger, Michael A., to GS-12; AFCAA/FMSL
Cavanaugh, Denise, to GS-14; SAF/FMBOO
Fullen, Sue Ellen, to GS-14; SAF/FMBMM
Lin, Lisa, to GS-11, AFCAA/FMI
Palmer, Robert, to Lt Col, AFCAA/FMFO

GENERAL OFFICER ACTIONS



Brigadier General Clayton "Gary" Bridges was the Comptroller, Headquarters Air Mobility Command. He retired after 27 years in Air Force financial management.



Brigadier General Dennis R. Samic, Comptroller, Air Force Materiel Command, Wright-Patterson AFB Ohio, will retire 1 Jan 2000 with over 29 years of service.

RETIREMENTS



Colonel Jo Kumer, was the Comptroller, Pacific Air Forces, Hickam AFB HI (29 years of service).

ACC

Blackburn, Steven R., CMSgt; 55 CPTS, Offutt AFB NE
Erck, Wally, Maj; HQ ACC, Langley AFB VA
Frankenfield, Tom, Lt Col; 55 CPTS, Offutt AFB NE
Harnage, Ruby C., SSgt; 20 CPTS, Shaw AFB SC
Moss, Connie, CMSgt; 1 CPTS, Langley AFB VA
Tucker, James, MSgt; HQ ACC, Langley AFB VA

AETC

Bollinger, Andy L., MSgt, 17 CPTS, Goodfellow AFB TX
Eldridge, Steve, MSgt; 71 CPTF, Vance AFB OK
Flanagan, Patrick W., Lt Col, HQ AETC/FMF, Randolph AFB TX
Hill-Street, Rosie M., MSgt; 314 CPTS, Little Rock AFB AR
Shirley, Donald E., GS-11; 17 CPTF, Goodfellow AFB TX

AFRC

Lawson, Sharon, GS-11; 914 AW / FM;

Rhee, Bob, TSgt; 434 ARW / FM

AFSOC

Carter, Robert L., MSgt; 16 CPTS / FMA

Rampley, Virginia K., Lt Col; HQ AFSOC / FMPP

AIA

Johnson, Daniel, HQ AIA / FMP
Fitzgibbon, Rick, CMSgt; HQ AIA. / FM

ANG

Burns, Mel, GS-14; NGB / FM
Crain, Samuel E., Lt Col; 164 AW / FM
Fuccella, Lawrence M., Lt Col; 192 FW / FM
Girard, Gillis, SMS; 101 ARW / FM
Pasterski, Robert C., Lt Col; 163 ARW / FM
Prewitt, Marcia, Lt Col; NGB / FM
McCoy, Bobby, Lt Col; 118 AW /

FM

Shinsato, Allen, Lt Col; 154 WG / FM

PACAF

Ahn, Ronald B., MSgt; Hickam AFB HI
Altman, Rick, CMS; HQ PACAF / FM, Hickam AFB HI

Promotions Continued From Page 36

Pope, Charles, to GS-13; SAF / FMBIS
Rudman, Jennifer L., to GS-12; SAF / FMAA
Uperti, John, to GS--14; SAF / FMBI
Weber, Rachel P., to GS-12; SAF / FMCEE

Spotlight on

Major General Larry W. Northington



Initial Observations—Challenges—Goals

Since Gen Northington's arrival he has hit the ground running. I have been trying to interview him all month. I finally made it to his outer office. The phones were ringing off the hook. Two days away from a printing deadline and I'm finally in. Walking into his office I notice a plaque inscribed Teacher—Cheerleader—Coach.

*"Budget is a tool to push
resources to the war
fighter..."*

Gen Northington begins by giving some of his initial observations after sitting in the driver's seat for the last sixty days. His first observation—the incredible breadth of the organization. There is no aspect of the Air Force we are not actively engaged in. Second, the talent of the people—their strong analytical and managerial skills. Third, the degree in which we depend on the team work aspect with the broader Air Force. No matter how talented our people are or how hard we work, without integration of our efforts with the rest of the Air Force, we will not be effective. Our relationship must be solid with Air Force Programs, Acquisition, Operations, Personnel, and Logistics communities and our major commands.

He then discusses the challenges which will then translate into goals. The first challenge is one of **balance (the needs of today vs the needs of tomorrow)**. Throughout the military and across DoD, we are always moving toward higher technology. We have made incredible advances in technology since WWII, Korea, Viet Nam, and even Desert Storm. The Air Force enjoys the reputation of being a very highly technical Service. Technology is expensive—it is also a significant enhancer to our war-fighting capability. One could argue technology is a weapon.

But, we have multiple, competing demands. The first piece—modernization—focusing on the future. Leaning toward the next technology needs to be balanced with the needs of today. The second piece—infrastructure—maintaining the needs of today (runways, buildings, family housing). The third piece—readiness—maintaining our current day-to-day operations. The final piece—people. We are in a free market economy. We must attract high quality and well motivated people. To do so we need to make sure we offer them a competitive benefits package—from pay and compensation to a broader issue of quality of life, including OPTEMPO concerns.

We are balancing plates on a four-cornered scale—modernization, infrastructure, readiness, and people. The requirements often exceed resources that are available. There are always going to be trade-offs we have to make.

The second challenge is **visibility**. By that he means visibility into the budget process. He says budget is a tool to push resources to the war fighter and those who provide critical support to the war fighter. The people we serve have a need to understand the budget and how priorities are established. It's not a financial issue; it's about understanding how resources are transferred from the highest level down to that indi-

vidual who needs those assets in the field. A large portion of the Air Force does not understand how resources are allocated. It is incumbent on us to better educate. This means educating ourselves—inside the Pentagon, major commands, and base level. It also means to the Office of the Secretary of Defense, the Congress, the Administration, and ultimately to the American people. We need to be able to show exactly what we are buying with our annual allotment. America, what are you getting for your \$70B Air Force? That's much more about opening up and explaining to people what we are about and what we are trying to do more so than the technical aspects of financial management.

Another important issue is the presentation of financial information. In presenting the financial information understandably and at all levels—particularly to our decision makers—we will give a good open disclosure of what the situation is from a financial point of view—the tradeoffs—the costs, benefits, and disadvantages. This enables leadership to make the best decision they possibly can.

Third, we need to **avoid surprises**—anticipate more. The organization is extremely fast paced, working many issues with short fuses. We need to do this better and become more proactive and less reactive. This is easy to say, but very hard to do. He would like to strap this one on. This gets to the issue of the quality of analysis we're doing. Obviously with more time and thought we could do it better. You can explore more options, put a bit more thought process onto an issue, and perhaps generate better options. It also says we give decision makers more time to make decisions as opposed to short time as they tend to be.

The next challenge, number four, is **focus**. We have a propensity to focus on what we're not doing—what we didn't fund. We have a tendency to focus on programs we're not buying as opposed to looking at a broader context. That broader context is our level of commitment to, our level of investment in, a particular capability. You can pick one—space, science and technology, fighter aircraft, cargo aircraft, whatever category you'd like to look at. Again we tend to focus on a piece of that program that we are not funding as opposed to the rest of the program that we are funding. He wants us to change that and put in proper context. Is the cup nine-tenths full or one tenth empty? We need to look at full capability as opposed to single individual programs.

Organizational Goals

Gen Northington translates the above four challenges into organizational goals.

- **Balance.** Improve the issue of balance.
- **Visibility.** Improve the visibility and the budget process.
- **Avoid Surprises.** How can we anticipate better?
- **Expand the Focus.** Is the cup 9/10 full or 1/10 empty?

Enhancers to Goals

- **Credibility.** Is our analysis thorough, accurate, and timely; is it presented in a straightforward understandable way? Competency!
- **Consistency.** Decision makers expect us to be able to keep our story straight. If we continue to change our story, we lose credibility and end up causing confusion.
- **Impact to the Air Force.** We must always run decisions through a filter called "Impact to Mission." What does this do to combat capability? This comes back to the objective of the budget to push tools to the war fighter. Budget decisions must always go through that filter.
- **Discipline.** We must have follow through. If we've done the analysis right, we're credible; we're consistent in the application of that policy, and we're able to carry through that particular plan.

The interview was interrupted due to higher priorities. I came out of his office believing the plaque I initially saw on his bookcase. He is a teacher we can learn from; a cheerleader to change our outlook; and a coach to help us get there.



Assistant Secretary of the Air Force Financial Management and Comptroller

Mr F. Whitten Peters assumed the position of Secretary of the Air Force on 2 August 1999.

Prior to being confirmed as Secretary of the Air Force, Mr Peters was the Undersecretary of the Air Force and Acting Secretary of the Air Force. Before that he was the Principal Deputy General Counsel of the Department of Defense. Prior to serving as a senior executive with the Federal government, Mr Peters was a litigation partner at the District of Columbia law firm of Williams & Connolly.

Mr Peters has a bachelor of arts degree in government and economics, magna cum laude, Harvard College, Cambridge Massachusetts; a distinguished graduate, Naval Officer Candidate School, Newport, Rhode Island; a master of science degree in economics, with distinction, London School of Economics, London, England; and a doctor of law, magna cum laude, Harvard Law School, Cambridge, Massachusetts.



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the AIR FORCE COMPTROLLER

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Number 1

JANUARY 2000





THE COMPTROLLER'S CORNER

Why Test-Based Certification?

Test-based, professional certification is one aspect of our Air Force guidelines for professional development that was issued last May. Certification, along with appropriate education and on-the-job experience, are indicators of strong financial management skills.

If you want to achieve professional certification, you have several options depending on your career goals. The Certified Public Accountant (CPA) exam may be appropriate. There are also certification exams for cost estimators. The Certified Government Financial Manager (CGFM) exam covers state as well as federal financial management. Finally, a new exam, the Defense Financial Management Certification (DFMC) examination, is currently being developed by the American Society of Military Comptrollers in cooperation with the Department of Defense (DoD). The DFMC, which will focus only on defense financial management, will be available next spring.

While potentially rewarding, test-based certification does require time-consuming study. Also, under DoD policy the cost of the exam must be borne by the individual. So why should you consider professional certification?

One reason is your own desire to achieve. Test-based certification provides objective proof that you have mastered the important and complex rules of financial management. Certification may also help you get a job after you complete your Defense career. More contractors may ask that their key employees be certified. Certification should also help you advance within the Air Force. If you acquire a relevant, test-based professional certification, we will inform your supervisor and ask that your achievement be taken into account in promotion and other decisions.

Several articles in this issue of the magazine deal with test-based certification, with a focus on the Defense Financial Management Certification Exam. To help our employees with their overall financial management proficiency and also to prepare for this exam, the DoD will be running financial training courses next spring and summer. I urge you to read the articles and decide whether test-based certification, and this training, is something you want to pursue.

A handwritten signature in cursive script that reads "Robert F. Hale".

ROBERT F. HALE

**Assistant Secretary of the Air Force
(Financial Management and Comptroller)**

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Mr Robert F. Hale
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Ms Gloria R. Jaskiewicz
Editor

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Please



Recycle

Why the New Emphasis on Certification?

by Mr Michael A. Bollinger, CGFM, CMA, CFM



...it can be stated that certifications provide proof that an individual knew general and specific knowledge of a particular area in financial management at a specific point in time.

New emphasis has been placed on certifications within government and specifically the Department of Defense (DoD). In fact, the American Society of Military Comptrollers (ASMC), an organization primarily representing DoD financial management personnel, has recently added the Defense Financial Management Certification (DFMC) as an addition to the Association of Government Accountants' Certified Government Financial Management (CGFM) certification. It is timely to discuss what certifications are, why they are beneficial to obtain, and what are some of the common certifications.

When certifications are brought up in conversation, usually the questions pertain to what is a certification and why should one obtain a certification? First, let's begin with a general description of a certification, later the prevalent certifications will be discussed. A certification according to Webster's dictionary is simply an attestation that an individual meets a particular standard. The standard is set by governing boards of organizations or governmental entities through the administration of examinations, albeit only organizational certifications are presented in this paper. The examinations measure a candidate's general and specific knowledge of a particular area and their ability to apply that knowledge in the context of good judgement and professional responsibility.

In general, it can be stated that certifications provide proof that an individual knew general and specific knowledge of a particular area in financial management at a specific point in time. However, organizations have prerequisites for the examinations (which will be discussed for specific certifications) and most require at least 80 hours of continuing professional education (CPE) be earned in a two-year period with at least 20 hours per year in order to maintain the certification. CPEs provide credence to the certification by proclaiming certificate holders as knowing the topic areas at the time of the examination and continuing to expand on those topics as the years progress (i.e., a new CGFM will probably not have the breadth of knowledge as a 20-year CGFM).

The end result is that a certification presents the holder as meeting certain standards before the examination, having competently completed the examination, and continuing to expand their knowledge through CPEs. The next question becomes why is it important? The obvious response is that it is a quick indicator for an organization of the competency and initiative of an individual to meet a standard and continue to remain current with the rapidly changing environment of modern DoD, government, or business. It also provides an individual with participation in the governing organization, allowing for crossfeed of ideas and information. Although there are more benefits derived from gaining certifications, a final benefit

that will be mentioned in this paper is the extra credential for employment and the recognition it provides among peers.

There are several organizations that have certification programs. The remainder of this paper will discuss the six prevalent certifications by the organizations that govern them. It should be noted that ASMC's DFMC will not be discussed because it is discussed in the next article.

Association of Government Accountants (AGA)

The AGA governs the CGFM certification. The CGFM covers local, state, and federal government financial management operations. Examinations comprise three areas: Governmental Environment; Governmental Accounting, Financial Reporting, and Budgeting; and Governmental Financial Management and Control. Primarily, a candidate is expected to have a general understanding of each subject area; however, there are portions that require specific knowledge of techniques and practices unique to federal, state, or local governments. In order to sit for the examinations, a candidate must possess a bachelor's degree from an accredited college or university and have completed at least 24 credit hours in financial management ranging from accounting and budgeting to information resources management. Candidates must also have at least two years of professional level experience in government financial management. In order to maintain a CGFM, a candidate must complete CPEs. For further information on the CGFM, contact the AGA at their web site (www.agacgfm.org).

American Institute of Certified Public Accountants (AICPA)

The Certified Public Accountant (CPA) certification pertains primarily to public accounting, although the certification is recognized in government and other entities as an indicator of a holder's competency. The CPA is governed by state boards as opposed to the AICPA, but AICPA administers and grades the examinations as well as makes recommendations for prerequisites and CPEs. The CPA exam is comprised of four parts: Auditing; Financial Accounting and Reporting; Accounting and Reporting—Taxation, Managerial, Governmental, and Not-For-Profit Organization; and Business Law and Professional Responsibilities. In order to sit for the examination, most states require candidates to have at least 150 hours of approved accredited credit hours and a certain amount of professional work experience in public accounting. In order to maintain a CPA, a candidate must complete CPEs. For further information on the CPA, contact your state board or visit AICPA's web site (www.aicpa.org).


Institute of Management Accountants (IMA)

The IMA governs two certifications: Certified Management Accountant (CMA) and Certified in Financial Management (CFM). The CMA is concerned with management accounting of all types while the CFM is focused on accountants working in treasury, planning, or analysis. The CMA/CFM share three common tests: Economics, Finance and Management; Management Reporting, Analysis, and Behavioral Issues; and Decision Analysis and Information Systems. The CMA has one additional test on Corporate Financial Management. To qualify for the exams, candidates must have a bachelor's degree from an accredited school and two continuous years of professional experience in management accounting and/or financial management. In order to maintain the CMA/CFM, a candidate must complete the CPEs. For further information on the CMA/CFM, contact IMA's web site (www.imanet.org).

Institute of Internal Auditors (IIA)

The IIA governs the Certified Internal Auditor (CIA) certification. The CIA is designed for those who work in internal auditing. The exam consists of four parts: Internal Audit Process; Internal Audit Skills; Management Control and Information Technology; and The Audit Environment. To qualify for the exams, candidates must have a bachelor's degree from an accredited school and two years of internal audit experience or its equivalent. In order to maintain the CIA, a candidate must complete CPEs. For further information on the CIA, contact IIA's web site (www.theiia.org).

Hopefully, the above information alleviates the ambiguity of what a certification is, why you should obtain one, and what the most common certifications test. The environment we work in is changing at a more rapid pace than even 20 years ago, which increases reliance on certifications as an indicator of success. There is increased value in knowing that a certificate holder has met a particular standard and remains current with the environment through CPEs. If you are thinking about obtaining a certification, now is the time!

About the Author—Continued on Page 19 

Defense Financial Management Certification Training

by Colonel Maryetta D. Pesola

The DFMC was designed for federal employees working in a DoD financial management environment and offers our professional force an opportunity to demonstrate their knowledge and capability.

In the 1998 Financial Management Mid-Range Plan, we identified core competencies and associated goals. To meet the goal to excel through training, education, and career guidance, we published the SAF/FM Guidelines. The guidelines identified levels of education and mentioned relevant certification. However, as DoD Financial Managers, we did not have a professional certification directly related to our responsibilities. The American Society of Military Comptrollers (ASMC) took up this challenge and in conjunction with the Department of Defense (DoD) financial Services designed a test-based certification program to meet DoD financial management requirements. The following article describes the Defense Financial Management Certification (DFMC) program and also provides information on a new training initiative that will enhance financial management proficiency and also help prepare for the DFMC test.

The DFMC was designed for federal employees working in a DoD financial management environment and offers our professional force an opportunity to demonstrate their knowledge and capability. The DFMC test will consist of three modules covering the resource management environment, accounting and finance, and budget and cost analysis. All three modules can be tested in one sitting; however, ASMC recommends only taking one module at a time. More detailed module information can be found on the web at www.asmonline.org/guide/StudyHome.htm.

There will be a \$35 processing fee and each module will cost \$95. Although DoD can pay for training that will hopefully make us more proficient in our job, it cannot pay for the test. All testing will be done by Sylvan testing centers starting in the summer time frame.

This test promises to be extremely challenging and for that reason ASMC has worked with USDA in developing training that should help prepare for the test. Because the training program will enhance financial management proficiency and also help prepare for the DFMC test, the USD Comptroller and Service FMs agreed to fund the training. Starting in January 2000, sixty-eight classes will be offered at 32 locations worldwide. Specifically, there will be eight classes in Japan, Korea, Italy, England, two in Germany, and two in Hawaii. All the other classes will be within the

US continent. There will be approximately 30 seats per class divided between all the Services and Defense Agencies. The classes will be one week in duration. Since the base/installation and MAJCOM/FOA/DRU FMs will pay for the TDY cost, we are encouraging people to volunteer for the site closest to them. The MAJCOMs/FOAs/DRUs have been provided a copy of the training sites.

The one-week training class will not guarantee you will pass the DFMC test unless you are very knowledgeable in Federal financial management rules and regulations. Most people will likely have to do additional study on their own. Also, not everyone will be able to attend the training when they want. For those folks who need additional training or want to study on their own, ASMC has not only identified the areas of study but has also identified the sources for study on their web site. Some of the sources can be accessed right from ASMC's home page.

Yes, continuing professional education (CPE) hours will be earned upon completion of the training. However, for the individual not attending the sponsored training but working through a self-study program, CPE hours will be earned at the completion of each testing module. An individual cannot earn hours by attending training and using the web site self-study material (you only receive credit once.) The associated CPE hours will be listed under CPE Courses on the SAF/FM Professional Development web site. In addition to earning CPE hours, our friends at the Air Force Personnel Center are working with the Civilian Personnel Office to get the DFMC recognized for certification credits, similar to other certification programs in the total person score.

I hope everyone will take the training and test over the next few years. Besides the certification, the training will keep us up-to-date in our profession and provide a measure of assurance to Congress and the American public that we know what we are doing. Not only do I hope to see a few of you in the training classroom but that you will join in seeking certification in this new program designed for us.

About the Author



Colonel Maryetta D. Pesola is the Principal Assistant for Finance, SAF/FMP. She has a BS from Ohio State University in Business Administration and a MS in Information Management from the State University of New York, Binghamton. Her active duty

experience includes audit, cost analysis, and comptroller. Col Pesola was the Comptroller at Pope AFB NC and Osan AB KS. She is a member of the American Society of Military Comptrollers.



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Air Expeditionary Force Budget Officer Training at Aeronautical Systems Center

by Captains Mike Vaughn and Mike Wilson

The call has gone out for 40 comptroller officers to support the Expeditionary Aerospace Force (EAF) concept as deployed budget officers. Thirty of these Air Expeditionary Force (AEF) budget officer positions have been assigned/apportioned to Air Force Materiel Command (AFMC). In turn, AFMC allocated 18 of these positions to Aeronautical Systems Center (ASC) to fill with their comptroller officers. Additionally, AFMC requested that ASC provide training for all of the Command's AEF budget officers. Although deployment of the AEF budget officers has been delayed until March 2000, ASC is well on its way in preparing comptroller officers to deploy. ASC held its first AEF Budget Officer Training session on 27-29 October 1999.

AFMC's Comptroller, Major General Everett G. Odgers, set the tone of this recent training session with his statement, *AEF budget officers must be Air Force officers first, warriors second, and comptroller officers third*. His message was clear in that budget officers should be officers first, and, as officers, they must be professional leaders who will be held accountable for the important judgments they make. The second priority is to possess warrior skills for survival. Budget officers need to be proficient in areas such as weapons skills, chemical and biological warfare, and self-aid buddy care, to name a few. If they do not possess these skills, they will not be prepared, and the mission will be hampered. Finally, as a comptroller officer, they need to keep the money/funds flowing and properly execute the budget. Overall, these are critical responsibilities that AEF budget officers must fulfill.

But, we are getting a little ahead of ourselves. ASC's AEF Budget Officer Program began when Ms Donna J. Back, ASC Comptroller, selected us as ASC/FMs Unit Deployment Managers. She then directed us to develop a program to ensure that our acquisition professionals were well prepared to deploy in support of any AEF budget officer contingency deployment. The major concern in the development of our training program was that a majority of ASC's acquisition financial management officers did not have the base level budget officer experience required for the deployed contingency environment. A survey of ASC's eligible AEF budget officers found that a majority had base level experience in financial services and very few had base level budget experience. This survey also indicated that a few officers had experience in previous deployments, base exercises, and Top Dollar training. In addition, most ASC comptroller officers

had few opportunities to hone their general military skills (e.g., weapons skills, chemical warfare defense training, and self-aid buddy care). Combined with the limited experience as budget officers and general military skills, we knew that we had a big challenge on our hands.

ASC was given budget officer positions in each of the ten AEFs. Although our first positions would not be tasked to deploy until March 2000 for AEF 5, we knew that we had to develop a training program that was continuous. All of our primary taskings are aligned with the Southwest Asia (SWA) Area of Responsibility (AOR), and our alternate positions are aligned with the European Command (EUCOM) and Southern Command (SOUTHCOM) AORs for the first AEF cycle. *We only want to send the very best*, was the guidance issued from Lt Col Daniel Bisanti, the ASC Deputy Comptroller. After assigning the most qualified officers to AEF positions, determined by base-level budget officer experience, previous deployment experience, and time on station, we were then ready to begin the training.

Our next step in the process was to brief ASC/FM staff, division chiefs, and AEF budget officers on their responsibilities in preparing for deployment. This mobility orientation brief provided a list of mandatory briefings, military training, appointments, and equipment needed for deployment. Not only were they briefed, but they were formally appointed with a letter from the Comptroller asking for full support of this requirement. Furthermore, we created mobility folders with the miscellaneous letters, documents, forms, and qualification cards needed for each member as they process to their deployment location. In order to gauge the AEF budget officers' progress toward deployment readiness, we developed a training spreadsheet to track the mandatory training requirements. Once everyone knew what was required of them, it was time for us to design a training program to introduce our officers to the world of contingency budget operations.

Ms Back established the charter for our AEF budget officer training with her statement, *We want to send only those individuals that are fully prepared to provide financial management guidance and assistance to their deployed commanders*. To ensure our training was adequate to prepare these AEF budget officers, we called on individuals that were knowledgeable in deployed financial management issues and in the EAF concept. Our training session was scheduled for three days. The first day consisted of overview briefings, the second day was scenario reviews, and the third day was financial management computer program review and self-aid buddy care training.

CMSgt David Babcock, AFMC/FM Functional Manager, started our first training day with a briefing on the EAF Concept and Combat Comptrollership. His EAF concept brief fully explained the AEF structure and how we, as comptroller officers, fit into this structure. His combat comptrollership brief outlined our responsibilities as contingency budget officers and explained what we must do to fulfill these responsibilities. These briefings were a great start and a solid foundation from which to build the rest of our training. Major General Odgers followed CMSgt Babcock's briefings with his words of encouragement and advice.

Our next presenters provided overviews of financial management operations for the SWA and EUCOM AORs. Mr Jim Evans, who is dual-hatted as a budget analyst for U S Central Air Force (USCENTAF) and 9th Air Force, provided the SWA AOR briefing. Mr Dave Sembach, formerly the Chief of Contingency Budget Operations at USAFE/FM and currently at AFIT/RP, provided the EUCOM AOR briefing. Both of these briefings were of great benefit to all in attendance. These gentlemen provided the "big picture" of financial management operations for their respective AORs. With this knowledge, our officers will be able to provide their deployed commanders with a financial management perspective that will ensure the success of their contingency operations.

Our last briefer of day one was Capt George Govan, Working Capital Fund Program Analyst at HQ AFMC/FM. Captain Govan briefed on his experience as the Prince Sultan Air Base Comptroller/Budget Officer. He held this position from March through August 1999. His briefing was of interest to all. In addition to discussing the AEF budget officer roles and responsibilities, he briefed the current financial management issues that are impacting SWA AOR budget officers. We felt that his brief capped the day off perfectly. Captain Govan's brief tied together all of the day's briefings by depicting the need for AEF budget officers to be professional Air Force officers, warriors, and comptroller officers.

Day two of training consisted of scenarios and a briefing on SWA AOR entitlements and awards. The scenarios provided an opportunity for the officers to familiarize themselves with the regulations and instructions that provide guidance for deployed financial operations. Because the majority of our budget officers are scheduled for the SWA AOR for the current AEF cycle, we had Mr Jim Evans on-hand to provide the SWA AOR answer to our scenarios. Additionally, Mr Evans briefed on the military pay entitlements as well as the awards that are available to Air Force members stationed in the SWA AOR. Although our comptroller officers will be tasked as budget officers, they still need to be aware of these entitlements, so they may provide full support to their commanders.

Day three of training consisted of Microbased Budget Automated System (**MicroBAS**) and Self-Aid Buddy Care training. Mr Evans taught the class to import data and reports into MicroBAS. The class was also instructed how to sort, filter, and manipulate the MicroBAS data into various formats. This training provided participants with the capability to adequately monitor, manage, and report the financial status of their deployed site to the Commander. Our Self-Aid Buddy Care was provided by SSgt Jim Ritchie of the Technical Services Branch in ASC. The Self-Aid Buddy Care training consisted of an instructional how-to video that covered all the basic lifesaving steps to take when a person is injured. After the video, there was a discussion on these techniques, and a test was given for review and comprehension of survival techniques.

Although the course is a basic introduction to contingency budget operations, we felt confident that we provided the tools necessary for the officers to hone their budgeting skills through self study. Our plan is to offer this class on a semiannual basis. Future plans include more of an emphasis on the EUCOM AOR, due to our upcoming taskings there in January 2001. Moreover, we will need to look at the "big picture" and have the 12th Air Force brief the SOUTHCOM AOR. Additionally, we will develop a continuous review process of training scenarios by the returning AEF budget officers to ensure the scenarios continue to be realistic.

We would like to thank all of the instructors for volunteering their time and for making the first-ever AEF budget officer class a success. All of their contributions were vital in ensuring we followed the AFMC deployment philosophy as stated by CMSgt Babcock, *We send trained people on deployments, we do not send people on deployments for training.* Their real world perspectives on contingency budgeting made the class a real eye opener for those who attended. **Lieutenant Holzmer**, a Finance Officer from Tinker AFB said, . . . *It was an excellent course for those financial managers with little budget experience, and I feel much more comfortable now with potential AEF deployments on the horizon.*

About the Authors



Captain Mike Vaughn is currently the Chief, Military Resources Management Branch at Wright-Patterson AFB OH and will be deployed as the Joint Task Force JTF/SWA Budget Officer for AEF 1. He has a Bachelor of Science in Economics from Texas A&M University. His active duty experience includes a tour as the Financial Services Officer, Deputy Disbursing Officer, Budget Analyst Officer, and the Unit Deployment Manager at Barksdale AFB LA. Prior to his current position, Captain Vaughn was a B-1B Financial Manager at Wright-Patterson AFB OH.

Captain Mike Wilson is currently the Chief Financial Manager, F-16 Common Configuration Implementation Program at Wright-Patterson AFB OH. He has a Bachelor of Science from Wayland Baptist University in Business Administration and a Master of Science in Cost Analysis from the Air Force Institute of Technology. His active duty experience includes tours as a Deputy Accounting and Finance Officer, Financial Services Officer, Deputy Disbursing Officer, and Deputy Budget Officer, as well as a tour as the SWA AOR Finance Officer. Prior to his current position, Captain Wilson was the Chief Cost Analyst, Air Vehicle Design Branch at Wright-Patterson AFB OH.

Air Force Plan for Implementing Certifying Officer, Accountable Official, and Reviewing Official Policy

by Senior Master Sergeant George M. Varga

*In the beginning, disbursing officers begot certifying officers.
—Author Unknown*

In the past, disbursing officers appointed certifying officers. In the old accounting and finance days, the accounting and finance officer was the disbursing officer and he or she appointed personnel within the various branches; military pay, travel, commercial services, civilian pay, etc., to certify payments. The disbursing officer retained pecuniary liability for illegal, improper, or incorrect payments. All was well until January 1991 when the Defense Finance and Accounting Service (DFAS) began capitalizing the Air Force assets and assumed account holder status and disbursing officer responsibilities. Disbursing officers were now, in most cases, physically separated from the people and, in some cases, documents that they relied on to determine the accuracy and propriety of payments. In addition, the disbursing officers and the folks submitting claims and vouchers for payment were responsible to different chains of command. The people at the bases reported to their commanders, while those within DFAS were responsible to the operating location (OPLOC) or center directors. It didn't make sense for people within DFAS to appoint people within the Air Force as certifying officials. Changes needed to be made to protect the disbursing officers and to place some of the pecuniary liability with the person who has all the facts or provides supporting documentation concerning the payment, namely the certifying officer and a new person, the accountable official.

These changes were not immediate. Legislation contained in 31 USC Section 3325, dated 1 June 1997, required vouchers to be certified by the head of the executive agency or an officer or employee authorized by the head of the executive agency. This guidance was issued to the Department of Defense (DoD) in DoD Directive 7000.15, dated 8 July 1998, which established DoD policy for certifying officers and identified additional requirements for designating accountable officials and appointing reviewing officials within the DoD. The

All was well until January 1991 when the Defense Finance and Accounting Service (DFAS) began capitalizing the Air Force assets and assumed account holder status and disbursing officer responsibilities.

DoD Financial Management Regulation (FMR), 7000.14-R, Volume 5, *Disbursing Policy and Procedures*, Chapter 33 (August 1998), further described the roles and responsibilities of certifying officers, accountable officials, and reviewing officials. The DoD FMR also authorized the heads of the DoD components to delegate the authority to appoint certifying officers. **Secretary of the Air Force Order 102.1**, dated 19 April 1999, delegates the authority to appoint certifying officers to the Assistant Secretary of the Air Force (Financial Management and Comptroller). This order allows the Assistant Secretary to redelegate this authority. Responsibility now rests with the Assistant Secretary to figure out how to implement DoD policy concerning certifying officers, accountable officials, and reviewing officials for the Air Force.

In the Year 2000, Who'll Beget Certifying Officers?

The Financial Management and Comptroller staff has been struggling with establishing implementation policy since the DoD FMR Chapter 33 was released in August 1998. We were not alone. Each of the Services and DFAS were also working feverishly on an implementation plan. The staff at DFAS was particularly anxious to establish their policy because the Service's plans would have to mirror DFAS policies affecting the certifying officers and disbursing officers within DFAS. If DFAS determines the certifying officer for contract payments is within DFAS, our policies will have to agree. Similarly, if we determine that the certifying officers for purchase card payments are within the Financial Services Office (FSO), DFAS's policies must agree. Any request for relief of pecuniary liability must be routed via the appropriate commander or director to DFAS Headquarters for consideration; therefore, our policies must be in sync.

The Comptroller Support Directorate developed the following table identifying the certifying officer and the person authorized to appoint the certifying officer for each type of payment made within an FSO or agent operation. Our thought was that the certifying officer should be the last person in the payment process with the ability to make any changes to a payment or a computer file containing payment information, prior to the disbursing office actually releasing the payment.

FINANCIAL SERVICES OFFICE/OPERATING LOCATION OPERATION (FSO/OPLOC)		
Type of Payment	Certifying Officer	Certifying Officer Appointing Official
Purchase Card Program	Accounting Liaison Technician	Financial Services Officer*
TDY Travel (Defense Travel System (DTS))	Orders Authorizing Official	Unit Commander
TDY Travel (non- DTS)	Customer Support Technician	Financial Services Officer*
TDY Travel (Travel Reengineering Test sites)	Orders Authorizing Official	Unit Commander
Contract & Vendor Payments -Emergency	Accounting Liaison Technician	Financial Services Officer*
Military Pay (One Time Payments)		
a. Advance Payments	Customer Service Technician	Financial Services Officer*
b. Separation/Retirement Payments	Customer Service Technician	Financial Services Officer*
c. Casual/Partial Payments	Customer Service Technician	Financial Services Officer*
Transportation Billings (PowerTrack)	Transportation Officer	Unit Commander
PCS-Military Travel Allowances (Non-DTS)	Customer Service Technician	Financial Services Officer*
PCS-Military Travel Allowances (DTS)	Orders Authorizing Official	Military Personnel Officer*
PCS-Civilian Travel Allowances (Non-DTS)	Customer Service Technician	Financial Services Officer*
PCS Civilian Travel Allowances (DTS)	Orders Authorizing Official	Civilian Personnel Officer*
If the Financial Services Officer is a Deputy Disbursing Officer, the Comptroller will appoint the Certifying Officer		
FINANCIAL SERVICES OFFICE/REGIONAL ACCOUNTING AND FINANCE OFFICE FSO/RAFO OPERATION		
Type of Payment	Certifying Officer	Certifying Officer Appointing Official
Purchase Card Program	Accounting Liaison Technician	Financial Services Officer*
TDY Travel (DTS)	Orders Authorizing Official	Unit Commander
TDY Travel (non- DTS)	Customer Support Technician	Financial Services Officer*
TDY Travel (Travel Reengineering Test sites)	Orders Authorizing Official	Unit Commander
Contract and Vendor Pay	RAFO Technician	RAFO Commander*
Contract & Vendor Payments -Emergency	Accounting Liaison Technician	Financial Services Officer*
Military Pay (One Time /Local) Payments)		
a. Advance Payments	Customer Service Technician	Financial Services Officer*
b. Separation/Retirement Payments	Customer Service Technician	Financial Services Officer*
c. Casual/Partial Payments	Customer Service Technician	Financial Services Officer*
Transportation Billings (PowerTrack)	Transportation Officer	Unit Commander
PCS-Military Travel Allowances (Non-DTS)	Customer Service Technician	Financial Services Officer*
PCS-Military Travel Allowances (DTS)	Orders Authorizing Official	Military Personnel Officer*
PCS-Civilian Travel Allowances (Non-DTS)	Customer Service Technician	Financial Services Officer*
PCS-Civilian Travel Allowances (DTS)	Orders Authorizing Official	Civilian Personnel Officer*
If the Financial Services Officer is a Deputy Disbursing Officer, the Comptroller will appoint the Certifying Officer		

CONTINGENCY OPERATIONS		
Type of Payment	Certifying Officer	Certifying Officer Appointing Official
TDY Travel (non- DTS)	Technician in the Agent Office	Disbursing Agent
Contract and Vendor Pay	Technician in the Agent Office	Disbursing Agent
Military Pay (One Time Payments)		
a. Advance Payments	Technician in the Agent Office	Disbursing Agent
b. Casual/Partial Payments	Technician in the Agent Office	Disbursing Agent

In the Year 2000, Who Will Beget Accountable Officials?

Identifying and designating accountable officials is a much harder nut to crack than appointing certifying officers. Accountable officials are anyone in the payment process who provides information to a certifying officer in order to make a payment. Accountable officials have pecuniary liability (up to a maximum of one month's pay) for any erroneous, improper, or illegal payment that was caused due to negligence on the part of the accountable official. Accountable officials include the systems administrators for the various computer systems we use to prepare and relay information to the certifying officers, such as the Automated Business Support System (ABSS), the Base Contracting Accounting System (BCAS), and the Automated Purchase Card System (APCS). Original guidance in the DoD FMR required certifying officers to appoint accountable officials. This guidance is being reconsidered by DFAS and a change should be released soon to allow the Heads of the DoD components to delegate the authority to designate accountable officials. We are holding off on implementing this policy until the change is final.

The final requirement in **DoD FMR Volume 5, Chapter 33**, is to appoint reviewing officials. Payments should be reviewed prior to payment—prepayment review, and after the payment is made—post-payment review. The key for determining where the reviewing official will be (within the FSO or OPLOC) is identifying where the payment will be certified. If the payment is certified at the base, the reviewing official will be within the FSO. If the payments are certified at the OPLOC, the reviewing officials will be appointed by the OPLOC Director. Reviewing officials will be responsible for conducting audits of payments and questioning any payments that do not appear to be correct. If a payment is questioned, the certifying officer must provide a satisfactory reason to the reviewing official on why the payment was made. If the reviewing official still has any doubt, the reviewing official should initiate an investigation. If the payment is then determined to be improper, illegal, or incorrect, the investigators must suggest who should determine who has pecuniary liability.

At this time, the Air Force will be implementing the certifying officer portion of DoD FMR Volume 5, Chapter 33. Appointing certifying officers is required by public law; therefore, we want to get our policies and procedures in place as soon as we can. The requirement for accountable officials and review officials is DoD policy. As mentioned, guidance concerning accountable officials is not final and has to be in place before we ask reviewing officials and investigating agencies to try and assess pecuniary liability.

The overall goal of certifying officer legislation and accountable official and reviewing official guidance is to strengthen financial management and to make people accountable for their actions. The Comptroller Support Directorate is working with a commercial firm to develop a computer-based training program for certifying officers and accountable officials. A similar computer-based and classroom-training program is being developed by DFAS for their employees at their various OPLOCs. As new payment systems are developed, we will incorporate certifying officer and accountable official policies into the system. When people process transactions, they will have to acknowledge their responsibilities and liabilities prior to a voucher being released for payment. This will eliminate the need for signature cards and appointment letters and will provide an audit trail that can be used to identify who processed the transaction that resulted in a questionable payment.

To summarize, the Air Force will move out on implementing the certifying officer legislation and will await further clarification to the DoD FMR before instituting the accountable official and reviewing official policies. As we mentioned, this is not anything new to those of us who grew up in the old accounting and finance days. Once fully implemented, these policies will protect our disbursing officers and deputy disbursing officers. It will also force certifying officers and accountable officials to pay a little closer attention to the accuracy of a document prior to forwarding it for payment.



Career Broadening— A Career Enhancing Program

by Brian Sprague

The FMCP Policy Council allocates positions to organizations based on proposed training opportunities and needs.



Since the restructuring of career broadening (CB) training and developmental assignments within the Financial Management Career Program (FMCP) in October of 1996, 78 of the best and brightest FMCP registrants have been selected to broaden their careers by taking on challenging assignments outside of their customary financial management disciplines. Feedback on the program indicates the new skills gained prove valuable in personal and professional enrichment. In the following paragraphs, the CB program will be explained in detail. These positions are specifically designed to give you a structured method of gaining new skills within the financial management community. The Air Force benefits by receiving a more well-rounded, high-potential manager and FMCP registrants benefit by experiencing the challenge of new job locations and command organizations; truly a chance to get out of the *stovepipe* and see a different view. Give it a chance, the opportunity will provide dividends throughout your career.

FMCP CB positions are centrally managed by the Air Force Personnel Center (AFPC) and administered by the FMCP PALACE Team. Positions are specifically designed and strategically located to provide developmental opportunities to broaden the skills and enhance the leadership perspective of high-potential, mid-level personnel. CB positions are nonsupervisory and mainly at grades GS-12 and GS-13. Positions are assigned at locations throughout the Air Force to perform specific financial management assignments or to accomplish particular objectives. Such assignments, although of a short-term nature, are sufficiently complex and demanding to increase and broaden experience. Assignment to a CB position is limited in duration, most of the positions are for two years. There are currently 30 CB authorizations in the FMCP.

The FMCP Policy Council allocates positions to organizations based on proposed training opportunities and needs. When there are a sufficient number of CB vacancies (usually 15 each calendar year), a message is sent out to all FM communities worldwide soliciting requests for potential CB hosts. Replies are reviewed by the FMCP Training and Development (T&D) Panel which then selects which locations will be included in the *potential* CB sites list in the call for nominations. Normally, there are 30-35 position requests from FM hosts, but only 15-18 of those will be filled in any given year. Hosts have a chance to put *their name in the hat* each vacancy cycle with the understanding the positions are temporary and do not belong to the host organization. When a CBer comes off the assignment, the authorization goes back into the central pool for fill in the next cycle. Currently, the 30 slots are spread out around the world, from Hickam to Ramstein, and to locations encompassing various organizational levels. The PALACE Team will work with the selected site to develop the CB position description and training plan. AFPC/DPKX is re-

sponsible for classification of the position description and approval of the training plan. The duties and responsibilities of the position must be carefully developed to facilitate CB experience opportunities.

Career Broadening positions are normally filled through competitive reassignment or change-to-lower grade. These positions are exempt from the DoD Priority Placement Program if the person returns to the same location. As positions are established, or as vacancies occur, FMCP announces the intent to fill the vacancy by an AIG message to all Civilian Personnel Flights (CPFs) and to the financial management community. The message specifies the position location, occupational series and grade, along with a brief description of the position's duties. The message will also indicate a cutoff date for interested registrants to update their AF Form 2675, *Civilian Career Program Registration and Personal Availability*, through their servicing CPF. This information is also available at the FMCP website www.afpc.randolph.af.mil/cp/fmcp and will be placed on the new FMCP list server. When you subscribe to the list server, the call for CB nominations will come to you automatically as an e-mail message. If interested, you'll then be asked to electronically request an application.

To be considered for a CB assignment, individuals must be registered in the FMCP and be a permanent Air Force civilian employee. Registrants must meet time-in-grade and Office of Personnel Management (OPM) qualification standards for the position announced. Eligible candidates will be screened and ranked on the basis of their experience related to the position being filled, and their FMCP Total Person Score (TPS). Generally, all FMCP registrants at the GS-12 level and above qualify for CB positions. The vacancies are announced by message and through the FMCP website usually in the March timeframe each year for summer report dates. The application requires the registrant to complete statements on how the assignment will benefit the Air Force and themselves, and also a management endorsement on the registrant for demonstrating higher-level potential. The applicant must then choose at least one desired location from the potential sites on the list. Applicants will not be considered for any locations that are not included in their desired preferences. The greater the number of preferred locations listed, the greater the chances for selection. The T&D Panel then meets to make selections, choosing the best CB candidates and then trying to match them with one of their desired locations.

Management endorsement and the takeback agreement are important components of the CB process. On the application, the first-level supervisor must sign, concurring with the application procedure. The application also asks for a senior MAJCOM or equivalent FM signature as an indication of endorsement and as a commitment to accepting the person back to the pre-CB location when the CB assignment is complete. The Memorandum of Agreement (MOA) or takeback agreement is to document the conditions associated with subject assignments for the selectee. The selectee agrees to be reassigned back to a FMCP position located at the pre-CB location if not selected for a position using the standard competitive referral action process. At the 18-month point of the tour, the CBER will be contacted to update her or his geographic location codes; the PALACE Team will assist in monitoring vacancies at those locations and will assist in placing the CBER at one of these desired locations when the CB assignment ends. However, there are no guarantees, the default position is to return to the pre-CB location. During the CB assignment, the employee will not be precluded from consideration and selection for promotion to other positions for which eligible. If selected for promotion during the CB assignment, the MOA will be terminated. If a Permanent Change of Station (PCS) is taken to go on a CB assignment, the employee may not PCS again for another 12 months. No competitive reassignment referrals, however, will be made until 180 calendar days before the scheduled end of the CB assignment. In reality, experience shows that most CBERs move on to further their career goals and do not return to the pre-CB location.

The CB program is a great venue for FMCP registrants to enrich their skills and at the same time gain a personally rewarding career experience. Competition is definitely tough for these positions, but the reward is worth the effort. I'll be looking for your name when the next cycle begins! If you have any questions, please call the FMCP PALACE Team at DSN 665-2687/2695, or e-mail Mr Brian Sprague at Brian.Sprague@afpc.randolph.af.mil.



Keeping an Eye on Nonappropriated Funds —The Other Side of Funding

by Sonya Henderson

Introduction

As we all know, funds appropriated by Congress provide all the money we need to run the Air Force. There is no question about it, right? Well, if you were taking ASMCs new certification exam and answered yes, you would have just lost a few points. Hope you do better on the other questions! On a more serious note, nonappropriated funds (NAF), or funds not appropriated by Congress, provide funding for many of the most important people programs in the Air Force. To ensure the proper use of NAF funds, we have a well-developed program of NAF financial management and oversight. I'd like to introduce you to that program and its importance to the Air Force.

NAF Dollars—What Are They?

Just what are NAF dollars and why should you care about them? NAF dollars are those dollars earned by the wide variety of Air Force Services activities, e.g., clubs, golf courses, aero clubs, child development centers, etc. NAF dollars are used to maintain/expand/upgrade these activities. In a number of instances the Air Force will use both appropriated fund (APF) and NAF money to support certain activities, e.g., arts and crafts, child care centers, etc. The actual funding source depends upon how an activity is categorized: CAT A, CAT B, or CAT C (discussed later in this article).

As to why we should care about NAF dollars, the answer is simple—**NAF activities are a key to the Air Force's Quality-of-Life Initiative.** NAF dollars are used for the collective benefit of military personnel, their dependents, and authorized civilians. NAF activities help build a strong community spirit and help develop a sense of unity among Air Force members. The value of the teamwork that ensues both on the job and after duty hours is beyond measure. Air Force Services, which manages the many NAF activities (AF/SV—hereinafter called Services), was previously named Air Force Morale, Welfare and Recreation (MWR). These words remain a fundamental part of what Services does. Think of it—don't we all need MWR, in some form, to maintain our well being and our capacity to work productively?

NAF Oversight Background

I hope I've pretty well established the importance of NAF dollars and their relationship to Air Force Quality-of-Life. Now let's discuss the oversight of those dollars and its importance.



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Keeping an Eye on Nonappropriated Funds—The Other Side of Funding (Continued...)

Latest data show that Services manages over \$2.4B per year and moves about \$7.9M in cash daily through the NAF banking system. In addition, the Air Force has a major role in overseeing both AAFES (sales of approx \$7B per year), and DECA (sales of over \$4B per year). As you can see we're talking about some very substantial dollars when we talk about NAF oversight.

From a historical perspective, SAF/FM assumed responsibility for providing independent NAF financial oversight of Services organizations in FY90. To ensure that Air Force NAF dollars are managed in the same prudent fiduciary manner as APF dollars, we have developed guidance and trained our NAF oversight personnel. (The NAF oversight function is governed by AFI 65-107, Nonappropriated Financial Management Oversight Responsibilities). Those who oversee NAF dollars, most of whom are 510-series accountants, are employed as Nonappropriated Fund Financial Analysts (NAFFAs). We have at least one NAFFA at every installation and MAJCOM in the Air Force, with a four-person NAF oversight office assigned to SAF/FMC at the Pentagon.

At HQ USAF, the Air Force Chief of Staff is responsible for establishing and controlling Air Force Services policies and NAF policies through the Air Force Morale, Welfare, and Recreation Advisory Board (AFMWRAB). The Air Force Vice Chief of Staff chairs the AFMWRAB and makes recommendations to the Chief on the Services overall program.

The AFMWRAB is comprised of some of the most senior leaders in the Air Force (AF/DP, AF/IL, AF/ILE, SAF/FMB, AF/CCC, and all MAJCOM/CVs). They collectively provide guidance and control over Services programs. For example, the AFMWRABs Finance and Audit (F&A) Committee, chaired by SAF/FMB, independently reviews financial results and advises the AFMWRAB on financial plans, budgets, and overall financial operations of the Services community.

The Investment Subcommittee, chaired by SAF/FMC, reviews investment practices for Services and advises the F&A Committee on prudent investment strategies. For NAF employee retirement funds, the recommendations made by SAF/FMC must balance potential return on various financial instruments with their attendant risks. The challenges faced by the Investment Subcommittee are as complex as those faced by any professional pension fund manager.

What NAFFAs Actually Do

Performing thorough NAF oversight requires an integrated team of Air Force personnel, each contributing toward providing an ongoing independent assessment of Services financial operations. At each organizational level, the NAFFA is the key person in ensuring that the highest levels of financial stewardship are met:

Installation Level. Under the standard base-level comptroller organization (FM memo dated 24 April 98), the installation NAFFA reports directly to the Comptroller. The NAFFA is a key position within FM, and must have direct access to the Comptroller. The installation NAFFA evaluates the reliability of Services financial reporting, internal controls, effectiveness and efficiency of operations, and compliance with applicable Air Force guidance. The main objective is to provide reasonable assurance that controls are in place to protect NAF resources.

Installation NAFFAs do not perform line or staff duties within NAF organizations (that might serve to impair their independence). Rather, NAFFAs provide financial management information for the Comptroller, Services Commanders, and senior Installation Leaders by overseeing all NAF activities and issues. A sample of NAFFA responsibilities would include the following oversight tasks: analysis of NAFI financial statements; reviewing cash controls/audit of cashier and cost center reports; reviewing internal management controls; reviewing appropriated fund support to Services; verifying NAF balance sheets and subsidiary accounts; and certifying Services Annual Statement of Assurance.

MAJCOM Level. The MAJCOM NAFFA is responsible for monitoring MAJCOM Services programs compliance with financial policy, oversight of financial management, and chairing the MAJCOM NAF Finance Committee. The MAJCOM NAFFA also serves as a liaison between the installation NAFFAs and the AF Secretariat (SAF/FMC).

Secretariat Level. SAF/FM, through SAF/FMC, is responsible for developing and disseminating Air Force-wide policy for all NAF matters and providing implementing assistance to MAJCOM and Installation-level NAFFAs.

A list of tools for NAFFAs can be found on the SAF/FM home page at <http://www.saffm.hq.af.mil>. This list includes items such as FM training aids, flowcharts of assigned tasks, *Air Force Audit Agency NAF Oversight guides*, AFI 65-107 and AFI 65-106, *Appropriated Fund Support of Morale, Welfare, and Recreation and*

Nonappropriated Fund Instrumentalities, SAF/FMCEB Updates, Crossfeed Issues from NAFFAs, and a worldwide NAFFA listing.

A Few Details

MWR activities are grouped into three categories depending on the types of overall mission support provided. Category A, *Mission Sustaining Activities*, have the least capacity to generate NAF revenue. As such, Category A activities should receive maximum appropriated support (AF goal 100%). Category B, *Basic Community Support Activities*, have the capacity to generate some NAF revenue, and should receive substantial appropriated support (AF goal at least 50%). Category C, *Revenue-Generating Activities*, sometimes referred to as *business activities*, have the highest capacity to generate NAF revenue. Category C activities are capable of funding most expenses. They should generally only receive indirect appropriated support for common support services, such as, fire protection and security police. Category C activities are entitled to receive appropriated fund support for repair and maintenance of facility health and safety items, and for the structural integrity of buildings.

The use of all appropriated funds to support Services activities must be reported to Congress. The distribution and execution of appropriated fund support to Services is captured using the WinBAS system. This data is sent from the installations through the OPLOCs to DFAS-Denver, where it is compiled and forwarded to the HQ Services Agency for reporting purposes.

Air Force Services has always operated under a mandate to produce financial statements for NAFFIs. Monthly financial statements portray a snapshot of NAFFI financial condition and are consonant with the Government Management Reform Act (GMRA) of 1994, which requires auditable financial statements. The base level NAFFA requirement to analyze NAF financial statements monthly, as well as the NAFFAs annual review of NAF balance sheet accounts for accuracy and adequate supporting documentation, helps ensure NAF financial statements are accurate and auditable. The NAFFAs and Services Resource Management Flight Chiefs then certify the accuracy of installation financial statements. In addition, NAF central funds managed by the Air Force Services Agency (AF/SVA) in San Antonio are audited annually by a public accounting firm. Audit results are reviewed for accuracy and consistency by SAF/FMCEB personnel, and then reported to the AFMWR Advisory Board's Finance and Audit Committee.

AFAA Audit of NAF Oversight Program

We continue to work on improving the Air Force NAF Oversight Program. Recently we requested that the Air Force Audit Agency (AFAA) conduct a program review of our NAF oversight program. We are seeking AFAAs independent look at how NAF oversight might be improved on an Air Force-wide basis. Thus far, the AFAA has completed the planning phase of a NAF oversight program audit. It has randomly selected the MAJCOMs and Installations to be included in the upcoming audit, which is scheduled to begin this month (January 2000). The overall objective is to evaluate the effectiveness of the installation NAF Oversight program, to determine whether: 1) NAFFAs provide adequate financial oversight support to Services, and 2) Services managers effectively use NAFFA—provided financial oversight support to improve operations.

Selected audit locations include:

a. MAJCOMs: HQs ACC, AETC, AFMC, AFSPC, AMC, PACAF, and USAFE.

b. Installations: Arnold AFB, Fairchild AFB, FE Warren AFB, Grand Forks AFB, Kadena AB, Langley AFB, Patrick AFB, Peterson AFB, Robins AFB, Seymour-Johnson AFB, Shaw AFB, Spangdahlem AB, Tyndall AFB, Vandenberg AFB, and Whiteman AFB.

Summary

NAF dollars are often referred to as the *troops* money and we think the troops deserve our highest level of support. SAF/FM is committed to ensuring very high quality NAF financial management and oversight. We will continue to provide Commanders with independent advice and analysis for both NAF and APF issues as we continue to work closely with Services. We know that Air Force diligence in NAF oversight embodies the essence of responsible government. We owe this to both the troops and the taxpayer.

About the Author

Ms Sonya L. Henderson is in a career broadening position assigned to the Air Force Cost and Economic organization (SAF/FMC) in the Pentagon. She performs NAF financial oversight within the Business Management division of FMC. She works with Air Force Services and other Air Staff organizations to provide guidance and training for MAJCOM and installation-level NAFFAs. She also develops and maintains Air Force policy pertaining to NAF oversight. Ms Henderson began her Air Force career on active duty from 1985-1989. Her previous assignments included working as a MAJCOM and installation-level NAFFA. She held various positions within Services NAF Accounting Offices. Ms Henderson has a bachelor of science degree in Business Management from University of Maryland University College and is currently in the Department of Defense Graduate Management Program pursuing an MPA with a concentration in Financial Management from Troy State University.

Why the New Emphasis on Certification?—Continued From Page 5

About the Author



Mr Michael A. Bollinger is currently a weapon systems cost analyst in the space programs division for the Air Force Cost Analysis Agency (AFCAA/FMSL). He has a BBA in Accounting from the University of Texas at San Antonio and a BMA from Wichita

State University. He is actively involved in cost estimating for several satellite and missile programs. He is a CGFM, CMA, and CFM and is involved in several professional organizations. His previous assignment was as a budget analyst at McConnell AFB KS. He is a member of the Washington Chapter of the American Society of Military Comptrollers.

NAFFA Listing

HQ ACC

HQ ACC/FMFN, Langley AFB VA 23665-2792
 2 BW/FMN, Barksdale AFB LA 71110-2074
 9 CPTF/FMA, Beale AFB CA 95903-1532
 27 CPTS/FMN, Cannon AFB NM 88103-5324
 355 WG/FMA, Davis-Monthan AFB AZ 85707-3014
 7 CPTS/FMA, Dyess AFB TX 79607-2010
 28 BW/FMN, Ellsworth AFB SD 57706-4810
 49 FW/FMN, Holloman AFB NM 88330-8277
 24 CPTS/FMN, Howard AFB PN APO AA 34001-0545
 65 CPTF/FMA, Lajes APO AE 09720-7710
 1 CPTS/FMN, Langley AFB VA 23665-2099
 5 CPTS/FMA, Minot AFB ND 58701-5047
 347 CPTF/FMN, Moody AFB GA 31699-1596
 366 CPTS/CC, Mt Home ID 83648-5260
 99 CPTS/FMN, Nellis AFB NV 89191-6522
 55 WG/FMN, Offutt AFB NE 68113-4036
 4 FW/FMW, Seymour-Johnson AFB NC 27531-2441
 20 CPTS/FMPN, Shaw AFB SC 29152-5028
 509 CPTS/FMA, Whiteman AFB MO 65305-5061

HQ AETC

HQ AETC/FMAM, Randolph AFB TX 78150-4315
 97 CPTF/FMN, Altus AFB OK 73523-5041
 14 CPTF/FMN, Columbus AFB MS 39701-1101
 17 CPTF/FMN, Goodfellow AFB TX 76908-4440
 81 CPTS/FMN, Keesler AFB MS 39534-2534
 37 CPTS/FMN, Lackland AFB TX 78236-5763
 47 CPTF/FMN, Laughlin AFB TX 78843-5150
 314 AW/FMN, Little Rock AFB AR 72099-5020
 56 CPTS/FMN, Luke AFB AZ 85309-1512
 42 CPTS/FMN, Maxwell AFB AL 36112-6334
 12 CPTS/FMN, Randolph AFB TX 78150-4442
 82 CPTS/FMN, Sheppard AFB TX 76311-2933
 325 CPTS/FMN, Tyndall AFB FL 32403-5535
 71 CPTS/FMN, Vance AFB OK 73705-5008

HQ AFMC

HQ AFMC/FMPM, Wright-Patterson OH 45433-5006
 AEDC/FMS, Arnold AFB TN 37389-3305
 311 HSW/FMA, Brooks AFB TX 78235-5340
 AFFTC/FMN, Edwards AFB CA 93524-1033
 AAC/FMH/SVFR, Eglin AFB FL 62542-6861
 HQ 66ABW/FM, Hanscom AFB MA 01731-2800
 OO-ALC/FMBAC, Hill AFB UT 84056-5820
 SA-ALC/FMXCC, Kelly AFB TX 78241-5635
 377 CPTS/FM, Kirtland AFB NM 87117-5559
 SMC/FMN, Los Angeles AFB CA 90245-4687
 SM-ALC/FMFN, McClellan AFB CA 95652-1042
 WR-ALC/FMFA, Robins AFB GA 31098-1640
 OC-ALC/FMC, Tinker AFB OK 73145-3056
 OC-ALC/FMPS, Tinker AFB OK 73145-3056
 88 ABW/FMB, Wright-Patterson AFB OH 45433-5006

HQ AFRC

AFRC/FMFA, Robins AFB GA 31098-1635
 AFRC/FMFA, Robins AFB GA 31098-1635

HQ AFSOC

HQ AFSOC/FMA, Hurlburt Fld FL 32544-5273
 16 CPTS/FMN, Hurlburt Fld FL 32544-5269

MSgt Rolla Hennington 574-5923
 Ms Brenda Eason 781-4462
 Mr Roy Lawson 368-2223
 Ms Sandra Williams 681-2376
 Ms Alicia Solorio 228-5816
 Mr Richard Avila 461-3290
 Ms Gale Thompson 675-1554
 Mr Todd Sherman 867-5108
 Mr Jose Tam 284-5852
 Ms Marge Rectenbaugh 535-5191
 Mr Joel Cohen 574-5539
 Mr William Knight 453-3077
 Mr Trippe Shell 460-3352
 Mr Tim Pesicka 728-3488
 Ms Paula Reber 682-4101
 Ms Marilyn Ogorzaly 272-8033
 Ms Sarah Grant 722-5367
 Ms Sadie Razor 965-1551
 Ms Les Dorris 975-5455

Maj Phil Defenbach 487-3259
 Ms Sharon Solheim 866-6061
 Mr Mike Fowlkes 742-2531
 Vacant 477-5151
 Ms Kay Albritton 597-7078
 Mr Shah Ibrar 473-2595
 Ms Brenda Sagan 732-5019
 Ms Deborah Johnson 731-6089
 Mr Ed Mirasol 896-7399
 Mr Jason McVey 493-4060
 Ms Gisela Barajas 487-5218
 Mr John Stringfellow 736-6549
 Ms Linda Arnold 523-8239
 Mr Roberto Sanchez 448-7189

Mr Steve Clarke 787-5355
 Ms Cheryl Miller 340-3432
 Ms Deborah Stapleton 240-3262
 Mr Manuel Montoya 527-7847
 Vacant 872-3714
 Mr Phillip Cote 478-2305
 Mr Layne Glines 777-2333
 Vacant 945-7223
 Ms Rosalina Garcia 246-7300
 Mr Joel Hilden 833-5188
 Mr Frank Dimora 633-3945
 Mr Dalton Horton 468-2619
 Ms Sue Harrington 334-6213
 Ms Susan Craig 334-6213
 Ms Beth McClure-Jankowski 787-7083 ext 245

Mr Michael Land 497-1392
 Ms Sharlene Rohde 497-1382

Mr James McMullen 579-2802
 Ms Lori Tetla 579-4031

NAFFA Listing

HQ AFSPC

HQ AFSPC/FMFX, Peterson AFB CO 80914-4010
50 SW/FMN, Schriever AFB CO 80912-3004
90 CPTS/FMN, F E Warren AFB WY 82005-2670
341 CPTS/FMN, Malmstrom AFB MT 59402-6857
45 SW/FMN, Patrick AFB FL 32925-3341
21 SW/FMN, Peterson AFB CO 80914-1571
30 CPTS/FMN, Vandenberg AFB CA 93437-5260

HQ AMC

HQ AMC/FMPC, Scott AFB IL 62225-5311
89 CPTS/NAFFA, Andrews AFB MD 20762-7002
437 AW/FM/NAFFA, Charleston AFB SC 29404-4828
436 AW/FMN, Dover AFB DE 19902-6519
92 CPTS/FMN, Fairchild AFB WA 99011-9585
319 ARW/FMN, Grand Forks AFB ND 58205-6217
62 CPTS/FM, McChord AFB WA 98438-1109
22 ARW/FMA, McConnell AFB KS 67221-3608
6 CPTS/FMN, MacDill AFB FL 33621-5000
305 CPTS/FMN, McGuire AFB NJ 08641-5013
43 CPTS/FMR, Pope AFB NC 28308-2370
375 AW/FMA, Scott AFB IL 62225-5010
60 CPTS/FMA, Travis AFB CA 94535-2462

HQ PACAF

HQ PACAF/FMFA, Hickam AFB HI 96853-5425
36 CPTF/FMN, Andersen AFB GQ APO AP 96543-4003
354 CPTF/FMN, Eielson AFB AK 99702-1893
3 CPTS/FMN, Elmendorf AFB AK 99506-2430
15 CPTS/FMN, Hickam AFB HI 96853-5499
18 CPTS/FMN, Kadena AB JA APO AP 96368-5271
8 CPTF/FMA, Kunsan AB KO APO AP 96264-2090
35 CPTF/FMN, Misawa AB JA APO AP 96319-5009
51 CPTF/FMN, Osan AB KO APO AP 96278-2067
374 CPTS/FMN, Yokota AB JA APO AP 96328-5117

HQ USAFE

HQ USAFE/FMAM, Ramstein AB GM APO AE 09094-0505
31 CPTS/FMN, Aviano AB IT APO AE 09604
31 CPTS/FMN, Aviano AB IT APO AE 09604
31 CPTS/FMN, Aviano AB IT APO AE 09604
100 CPTS/FMN, RAF Mildenhall UK APO AE 09459-0365
100 CPTS/FMN, RAF Mildenhall UK APO AE 09459-0365
39 CPTS/FMN, Incirlik AB TU APO AE 09824-0155
425 ABS/FMB, Izmir AB, TU APO AE 09821-5000
48 CPTS/FMN, RAF Lakenheath UK APO AE 09464-0290
86 CPTS/FMN, Ramstein AB GM APO AE 09094
469 ABG/FMN, Rhein Main AB GM APO AE 09050
52 CPTS/FMN, Spangdahlem AB GM APO AE 09126-3630

USAF A

USAF A/FMN, US Air Force Academy CO 80840-5035
USAF A/FMN, US Air Force Academy CO 80840-5035

11 WG

11 WG/FMAB, Bolling AFB DC 20332-0112

SAF/FM

SAF/FMCEB, 1130 Air Force Pentagon, Wash DC 20330-1130
SAF/FMCEB, 1130 Air Force Pentagon, Wash DC 20330-1130

OPR: Mr Ken Lescarbeau, SAF/FMCEB, DSN 227-9414

Mr Pat Weaver 692-3466
Mr Gerald Wikler 560-2245
Ms Michelle Strickland 481-2773
Ms Myrtle Van Every 632-3570
Ms Fernell Wilson 854-4836
Mr Richard Dubose 834-6175
Ms Nancy Perry 276-9965

Ms Kelly Kohrmann 576-8374
Mr Leon Nguyen 858-5060
Mr Chris Farkas 673-4906
Mr Larry Kanniard 445-4473
Mr Richard Meese 657-2240
Ms Pamela Madsen 362-4883
Ms Laurie Davenport 984-3424
Ms Pamela Porsch 743-5879
Mr Kenneth Smith 968-5502
Mr Armando Scerrato Jr 440-6298
Mr John Stoudenmire 424-2586
Vacant 576-2665
Ms Rachel Gann 837-1994

Mr Jim Kennedy 315-449-0244
Mr Dennis Patch 315-366-6798
Mr Soledad Alcantara 317-377-3953
Mr George Horton 317-552-9173
Ms Colleen Shimabukuro 315-449-6690
Mr Ed Morrison 315-634-0818
MSgt Eric Lindom 315-782-5713
Mr Raymond Eiley 315-226-9240
Ms Vanessa Gardner 315-784-4767
Ms Velma Smith 315-225-6954

Capt Eliza Knutson 314-480-6348
Mr Dante Vertudez 314-632-8690
Ms Ann Doll 314-632-8690
Ms Marinella Fontanelli 314-632-7572
Vacant 314-238-4874
Mr Tony Wright 314-238-2149
Ms Maria Meneses 314-676-6451
MSgt Tammy Plotner 314-675-3603
Mr Mike Ladner 314-226-5523
Ms Theresa Holman 314-480-2134
Ms Muriel Anderson 314-330-7082
Mr Peter Vogt 314-452-5981

Mr Keith Oda 333-3229
Ms Jean Peters 333-3229

Ms Lucie Lequang 297-8752

Mr George Crew 225-4730
Mr Ken Lescarbeau 227-9414





ACES High

*Senior Airman Elisa O. Grimes
2 BW/FM
Barksdale Air Force Base, Louisiana*

Below-the-zone selectee and on track for future success, Senior Airman Elisa O. Grimes is definitely an ACE. A native of Fort Worth, Texas, and graduate of Brewer High School, Airman Grimes entered active duty in October 1996. Basic training and graduation from Financial Management and Service Apprentice School took her to Cajun country where she joined the Comptroller Team of the 2d Bomb Wing, Barksdale AFB, Louisiana, working as a military pay technician. Barksdale is known for its extremely high OPTEMPO, and it is felt in the 2d Comptroller Squadron, but has posed no problem for Airman Grimes. She eagerly started her training and aggressively tackled her first responsibilities of processing the high volume of travel vouchers (over 1,600 monthly) with over a 98% accuracy rate. On top of that, she handled over 6,000 pay-affecting documents monthly, maintaining a phenomenal 98.5% accuracy rate against the Air Force goal of 95%. During this same time period, as the front line for our customers, Airman Grimes received rave reviews for top service, impeccable appearance, and outstanding attitude—time and time again!

In September 1998, because of her meticulous accounting skills, she was selected as primary cashier where she disbursed, collected, and accounted for all cash and negotiable instruments. She kept clean, razor-sharp reports, and uploaded over \$1 million per month in EFT transactions with 100% accuracy! To broaden her knowledge, she did double time helping her unit in other sections during manning and experience crunches. Elisa's spirit of excellence doesn't stop with the primary job; she's also excelled in her Career Development Course by achieving over a 95% average and hitting a perfect 100% in travel computations.

Airman Grimes is currently assigned to the special actions section. In her new duties, she is responsible for computing approximately 40 PCS vouchers per week, briefing incoming members, and providing one-on-one service for senior commanders and members needing extra assistance. She won her below-the-zone selection to Senior Airman over 33 other wing nominees! Her performance and professionalism earned her recognition as two-time recipient of the squadron Look Sharp award, Airman of the Quarter, and the commander's Above the Flock award. This comptroller star makes other people take notice—the 8th Air Force Commander singled her out as one of Barksdale AFB's best and presented a commemorative medal in front of the local community as an outstanding representative of the Air Force during Celebrate Barksdale, a major base activity with our civilian supporters.

Airman Grimes is working toward a Community College of the Air Force degree in Financial Management. She's active in the unit's advisory council. SrA Grimes is a community-minded military professional who willingly volunteers her time. She's committed herself to the area's youth with Santas in Blue and she's spent time at an elementary school reading to the kids. She's rolled up her sleeves for self-help projects to repaint the hallways of the unit. This concerned member has also helped the local community by participating in Paint Your Heart Out Shreveport, a project to spruce up the homes of those in need. Her off-duty time is spent working a part-time job and volunteering in the local community. Providing a tremendous balance between community service, 2nd BW mission accomplishment, and other off-duty activities, Airman Grimes has excelled in every area in her short career. This enthusiastic and talented airman is tops in financial management, tops in the Air Force, and truly stands ACES HIGH!

NOTES FROM THE:

Deputy Assistant Secretary, Budget

by Major General Larry W. Northington



FY99 Close Out. FY99 was a tough year on the O&M front. To achieve a soft landing we had to pull back \$110M from four command's flying hour programs. This funding plus \$87M received from the OMNIBUS reprogramming covered only our most critical bills. We slipped deferrable requirements to FY00 to make it through the end of year and could not help you with some of your pressing needs.

FY00 Initial Distribution. FY00 will be another extremely challenging year. After Operating Budget Review Committee results were briefed through the corporate process to the SECAF/CSAF, FY00 execution was facing a negative \$256M in risk—an acceptable amount out of a program exceeding \$20B. However, Congressional marks in the Appropriation Conference depleted much of the FY00 funding appropriated in the FY99 Emergency Supplemental which increased our risk commensurately. Due to the sizeable increase in our beginning risk, we had to pass the 0.38% Congressional across-the-board cut (\$129M for active O&M) to the commands, and may still require reprogramming help—constrained by the difficulties of sourcing—to close the gap. We will have two Budget Executing Reports in FY00 to review your critical execution issues, but you should not anticipate much additional funding from the Air Staff. O&M will not get well this year so you must make the best choices possible to meet overall Air Force objectives.

FY00 Contingency Operations. FY99 contingencies are behind us and now we're focusing on developing the FY00/01 budget justification for contingency operations. We ended FY99 fighting for funding from the FY99 Kosovo Emergency Supplemental, which enabled us to provide resources to support most of your requirements for Operations Allied Force, Shining Hope, Sustain Hope, and operations in Southwest Asia and Bosnia. We could not have accomplished this challenge without timely and accurate input from the MAJCOMs. USD Comptroller and OMB scrutinized Kosovo requirements supporting the air campaign and reconstitution/redeployment well into September.

At the request of Congress, the GAO prepared an audit on the availability of contingency funding, as the Kosovo operations were ongoing. The level of scrutiny employed during Kosovo Operations has set the stage for future contingency budget requests. In recent OSD Comptroller guidance they note, *Although Congress has been generally supportive of the Department's contingency requirements, many members have become concerned with the relative lack of justification data concerning U.S. participation in contingency operations...* In response to this concern, the House Appropriations Committee (HAC) included a new general provision, section 8111, in its FY00 Appropriation Bill which requires DoD to include the same type of budget justification material for contingency operations as provided for other DoD activities.

To prepare the Air Force for the Contingency Operations Program Budget Decision (PBD 096), MAJCOMs were asked to provide cost estimates for FY00 participation in Southwest Asia, Bosnia, and Kosovo (Joint Guardian only). This input set the funding baseline requirement for FY00/01. In light of increased Congressional interest, we have to enhance our budget justification for contingency requirements. The call for FY00 Air Force Contingency Operations Cost (ref mes-

sage 071108Z Oct 99) reflects the Congressional request for additional details. The days of *carte-blanche* reimbursement for your ESP-coded obligations are behind us. To ensure the necessary resources are available to support these real-world operations, the same level of scrutiny we apply to establishing our normal O&M baseline requirements must be used in developing requirements for contingency operations.

Financial Information Resources System (FIRST) Restart. After a year delay due to FY99 Congressional action, the FIRST acquisition effort is back on track. The enacted FY00 budget included funding for FIRST. On 25 October 1999, SAF/AQ approved a FIRST acquisition strategy. The FIRST Senior Review Group (SRG), chaired by Mr Bob Stuart, SAF/FMB, reviewed both the acquisition and spiral development strategies. Many activities are underway. Phase two of the architecture definition contract started in September 1999, with a completion date of March 2000. We completed detailed requirements definition for the Funds Management and the Acquire Accounting application spirals. We have started on the Budget Formulation spiral that we expect to be complete next July. We will need community wide support in the upcoming year as we modernize our budget systems.

Budget and Accounting Classification Code (BACC) Responsibility Center/Cost Center Standardization Effort. BACC is the framework for interrelating planning, programming, budgeting, execution, and accounting functions. BACC architecture provides the means to record financial transactions using a standard coding structure. A Task Force consisting of DFAS and service representatives developed a coding structure composed of major fields, each having related data element groups and data characters. The current structure includes 271 data characters and forty-six (46) data element groups. Thirty-three (33) of the data element groups meet standard DoD requirements. Thirteen (13) of the data element groups are service specific and are coded with a combination of DoD standard and service unique codes. The ABIDES Funds Management Pilot, a funds distribution system, will be fielded and tested at SAF/FMB starting in April 2000 utilizing the BACC coding structure in its validity tables. The pilot program will test a requirements and software technique that may be incorporated in FIRST or provide insights for applying other techniques. An Air Force Work Center Integrated Process Team (IPT) has been working since November 1998 to review the Responsibility Center/Cost Center coding structure. The IPT Team was directed to develop a standard Work Center Coding Structure. Work Center is the DoD nomenclature for this BACC data element. The standard Work Center Coding Structure must identify organizations to be consistent with BACC structure. The current RC/CC structure is a six-digit alphanumeric code in accordance with DFAS-DE 7000.1-R, *Responsibility Center/Cost Center codes*. The standard structure will be a seven-digit alphanumeric code. The IPT will rewrite DFAS-DE 7000.1 as a new AFI 65-XXX to incorporate this revised standard structure. This effort is now about ninety percent complete.

FM



NOTES FROM THE:

Deputy Assistant Secretary, Cost & Economics

by Mr Joseph T. Kammerer

Cost Estimating Activities. Our people at the Air Force Cost Analysis Agency (AFCAA) have been busy working with the F-22, MILSATCOM, RTIP, and various other program offices to develop cost estimates for acquisition programs that are meeting milestones or going through program reviews. Although our folks have done a super job of meeting the demand for cost estimating services, I am concerned in our long-term ability to continue doing so. One reason for my concern is our dwindling organic cost estimating capability. We're addressing this problem in a number of ways, one of which is the Maintain/Enhance Cost Estimating in the Air Force Reinvention Team. The team is challenged to redesign cost estimating policies, processes, and resources to ensure quality cost products. Your comments and suggestions could be very useful to this effort, and I encourage you to send them to us.

FM Web Site. On 1 June 1999, we transferred management responsibility for the SAF/FM web site to the Air Force Cost Analysis Agency. In conjunction with this transfer, we began a redesign of the web site to make it more user friendly and aesthetically pleasing.

So far we're pleased with the results. We devised and implemented standard formats for all pages to give the site a consistent look and feel. We also added new navigation tools to make it easier to find content and improve browsing through the various pages. These new devices include a tabbed navigational bar at the top of the page and a general topic button bar on the left side of the page. A search page was added to make it easier to find specific content. We are actively converting all file formats to web-standard .html or .pdf files as appropriate for the content; this should significantly improve the user's experience while navigating the site. To make sure you can access it, we made a concerted effort to ensure all content and graphics accommodate users with 28.8-modems and 800x600 screens.

In addition, we've added several enhancements to the FM web site. For instance, we developed on-line quizzes based on questions from articles in this magazine. Upon successful completion of a quiz, the user will get a certificate that may be used to gain professional development credits. To maintain our FM family ties, we added base-level comptroller organizations from around the world to our hot links page. We even worked with the SAF/FM Professional Development team to redesign the Professional Development and

Mentorship pages to make them more useful to the entire FM community. Finally, to make sure we're meeting your needs, we have added an on-line survey so you can immediately give us your feedback about the web site.

Our redesign is an ongoing effort to provide the FM community with the most useful and up-to-date site possible. The site will continue to evolve based on user input, new content, and advancements in technology. Your comments and ideas are welcome, so please fill out our on-line survey, or e-mail us at: saffm.webmaster@pentagon.af.mil.

Air Force Total Ownership Cost (AFTOC) Management Information System. During the past year, we have been developing AFTOC in order to provide our AF managers comprehensive and timely cost information. We are happy to report that AFTOC reached initial operational capability on 1 October 1999 and will be fully operational by 1 October 2000.

We recognize the need for the widest possible dissemination of cost information to users with an official need for cost data. We are committed to meeting this need and to date have provided unlimited AFTOC access to all DoD agencies, Federally Funded Research and Development Centers (FFRDCs), and nonmanufacturing consultants. In addition, we will provide manufacturing support contractors access to historical, current, and limited out-year information.

Take a look at one of our AFTOC web sites at <http://www.aftoc.com> or <http://aftoc.hill.af.mil> and see what AFTOC has to offer. On-line accessibility has been improved by the addition of our second site, which should greatly enhance accessibility and downloading times. The AFTOC information focuses on major Air Force systems such as aircraft, space, missiles, munitions, and MILCON.

If you would like to learn more about how to benefit from AFTOC, training can be arranged for your organization. In addition, the AFTOC program office will be hosting regular Users Group Meetings. The first of these was held in Columbus OH last November, and was attended by over 70 AFTOC users. In the meantime, check out the AFTOC web site and see why it was awarded the USD Comptroller's Award for Innovative Use of Technology to Improve Financial Management.

NOTES FROM THE:

Deputy Assistant Secretary, Financial Operations

by Mr John J. Nethery



Annual Planning and Programming Guidance (APPG) Reengineering Master Schedule. The Air Force Center for Quality and Management Innovation at San Antonio has been tasked to assist in reengineering all career fields. As we continue to posture for the future, faced with the fiscal reality of no real growth, we must relook our critical manpower requirements and how we are doing business across the Air Force. The APPG is focused on reengineering processes to eliminate unfunded manpower authorizations. Since the Air Force top line won't increase, the expectation is that workload will be reduced/eliminated. FM is scheduled to start reengineering efforts of our manpower standards in FY02. Resulting standards must be approved by the Air Force Council. This could get accelerated as we press forward with other functionals proposals and intensified working with Air Force Center for Quality and Management, and striving not to be last. Some proposals even include merging career fields to consolidate like efforts and improve/increase efficiencies.

Advanced Academic Degrees and PMCS Quotas. We just completed the FY01 Air Force Education Requirements Board process where each functional was awarded Masters/PhD funded quotas. This same process also allocates our PMCS quotas. We fared well on the Advanced Academic Degrees, obtaining 14 Master Degrees in Cost. This is an increase of 5 over last year. Other functionals received either the same amount as last year or less. PMCS was a different story. Inputs received from the commands came no where near what we expected. Out of our usual 130 funded quotas the commands only came in with requests totaling 30. We had to battle up from there against the other functionals. In the end, we received 117 funded quotas. The reduction was primarily due to funding constraints and re-pricing of course costs. The lack of justified inputs from commands did not help either.

CY00 Comptroller Commander Selection Board. Congratulations to all those selected by the recent board held in October. A list of selectees can be found on the SAF/FM web page. Overall the board selected 60 officers to fill 36 command vacancies. Judging from the last Lt Col selection board, the command prefix is a true discriminator.

Financial Management Web-Based Training. We recently conducted a workshop to review and update the

current Resource Advisor Tutorial (<http://www.saffm.hq.af.mil/saffmra/index.html>). Efforts of the workshop will result in a substantially revised (and improved) Resource Advisor Course. This course will contain detailed financial management topics presented as stand alone modules. These modules will allow users a smaller *chunk* of material to digest as well as receive an associated module completion certificate. The certificate, among other information, will identify continuing professional education (CPE) credit for the module. Once the revised Resource Advisory Course is complete, the current Resource Advisor Tutorial will be renamed and serve as an *Introduction to Financial Management*. Other web-based courses in development include Fiscal Law, Certifying Officer, RA OJT Training Guides, Comptroller Contingency Training, and Fraud Prevention. Our current web-based courses are the Resource Advisors Tutorial: <http://www.saffm.hq.af.mil/saffmra/index.html> and Antideficiency Act Investigator Training: <http://www.saffm.org/ada/entry.htm>.

Travel Card. Our AF Internet experts from AF/SC are working with the Bank of America (BoA) technical experts to monitor the connectivity between bases and the BoA EAGLS system. Various tests are being conducted to monitor speed and accessibility to the EAGLS site. It is our hope that this will help us find and fix the various problems we hear APCs are having with EAGLS.

Centrally Billed Accounts (CBAs). You will start to see increased attention in getting the backlog of CBAs paid current. BoA assured us they have sent all CBA bills to the bases through September 1999. BoA offered to waive prompt payment act (PPA) interest if all CBA invoices were paid by 31 December 1999. Request each base monitor their CBAs to assure extra attention is given to prompt payment.

Annual Bank and Credit Union Awards. This year's annual Best Bank and Credit Union awards were given to the Sheppard Bank, Sheppard AFB TX and Keesler Federal Credit Union, Keesler AFB MS, respectively. Congratulations to both of these financial institutions for their outstanding financial service to the men and women serving the Air Force. An additional award was given this year to the Association of Military Banks of America (AMBA) in recognition of their 50th Birth-

Continued on Page 36



NOTES FROM THE:

Air Force Accounting and Finance Office

by Colonel Martha M. Beatty

The AFAFO completed its first year on 1 October 1999. The year was full of challenges and opportunities and it has gone by rapidly. In our first year our focus was primarily on auditable financial statements (tri-annual review) and internal control and quality assurance initiatives. We are convinced that our second year will be even more challenging than the first.

A number of issues are on our scope as we enter the new year. First among them is to reacquaint ourselves with a longstanding military tradition: using the chain of command to solve problems. Over the years of consolidation and downsizing it seems we moved towards working problems direct between Financial Services Offices (FSOs) and Operating Locations (OPLOCs) and didn't involve the MAJCOM as much as they should have been. Nor was there an AFAFO to assist in problem resolution. Now that we have been in place a year, we see a need to ensure that MAJCOMs have an opportunity to address FSO requests for assistance in solving problems, obtaining training, etc., and that MAJCOMs elevate their problems to the AFAFO as necessary. Many times we are finding that FSOs are frustrated because of their inability to get assistance from an OPLOC, but they haven't elevated the problem through the proper channels either at the base, the MAJCOM, or within the OPLOC. Many of our FSO staffs are young and inexperienced and we need to help them understand how to make this process work for them.

LES via e-mail is being tested during the November 1999 through January 2000 time period at DFAS-Denver, the Air Force Academy, and within USAFE. Approximately 150 persons at each location will participate. If the test goes well, full implementation will probably occur in early to mid-2000.

Employee/Member Self Service (E/MSS) is an initiative affecting both military members (active, reserve, retired), annuitants, and civilian employees. The Beta testing was in November/December 1999 for all except the active duty and reserve members with implementation following in early

to mid-2000. Testing and implementation for the active and reserve forces will occur closer to mid-2000. This will be a great help to both the individual and the FSOs, saving the individual time and reducing FSO workload.

The tri-annual review received a tremendous amount of attention and effort in FY99. A lot of great work was done and some \$1.2 billion was deobligated. We need to continue the momentum in FY00. The tri-annual review process is changing this year to focus on high dollars. In addition to the tri-annual review, a list of dormant obligations and MORDs will be sent each review period for the FSO to research and resolve. This is a difficult task and will require the combined efforts of the FSO, FM, Budget Office, Resource Advisors, and SPOs to get it done. A guide covering the review process has been completed and sent to the MAJCOMs on 9 November 1999. We ask that you review it and that base level FMs and Budget Officers get involved with the FSO to keep the focus on cleaning up old problems and ensuring the accounting records are as accurate as possible.

As we continue the pursuit of accurate accounting records and auditable financial statements, several things must be part of our focus. These are Problem Disbursements, the Tri-annual Review, Reimbursement Programs, Working Capital Funds, Chief Financial Officer's Act, and Improved Quality of Reporting. Some of these involve the OPLOCs as well as the FSOs and in other cases the OPLOCs are primarily responsible. However, it is important that we keep in mind that it takes all of us, both the Air Force and the DFAS players, to make the financial management process work. Maintaining a solid partnership is the key to success.

We are looking forward to the new opportunities that will come our way in the new millenium and to continuing our great association with the MAJCOMs staffs.

NOTES FROM THE:

Auditor General of the Air Force

by Mr Jackie R. Crawford



New Audit Service

Worldwide the internal audit profession is moving to a greater focus on risk. This new focus will likely change the audit approach in many organizations as well as generate entirely new services. One such service, known as Controlled Self-Assessment (CSA), has developed since the late 1980s and is currently growing in popularity. CSAs provide a new way for auditors to assist organizations in managing risks by assessing and enhancing internal controls. We are currently preparing for a pilot implementation of CSAs within the AFAA. Accordingly, this article will further describe CSAs and our implementation plans.

Controlled Self-Assessment

The CSA concept began in Canada and has developed into a flexible technique that can be adjusted to analyze control issues within various levels of any organization. One of the more successful CSA approaches entails specifically trained auditors (facilitators) who aid work teams in assessing controls against a standard control model. In such a CSA engagement, the facilitator leads the process owners through an exercise that helps them identify existing controls, along with their strengths, weaknesses, and desired improvements. Electronic voting or other voting processes are used to quickly and anonymously portray the group's perceptions of the business process. As an end product, the facilitator produces a report that summarizes the group's session and provides improvement suggestions. Although the report may be forwarded to applicable action offices, it is not an audit report and requires no responses.

CSA Applicability in the Air Force

A CSA can be applied in almost any activity where controls are important. The CSA process can focus on traditional hard controls (e.g., accountability, approval levels, and separation of duties) or soft controls (e.g., communications, trust, ethics, and training). Because of their unique responsibility for stewardship and accountability, Comptroller organizations at all levels are good candidates for

CSAs. Undergoing a CSA is also a quick and relatively painless way to assess controls in preparation for the annual FMFIA certification. Further, CSAs can help commanders determine if they have problems in areas where frauds or special control issues have occurred at other bases. An August 1999 *Internal Auditor* magazine article illustrated an example of a successful CSA. In this case, a natural gas utility was having trouble paying gas suppliers on time. Traditional audits had shown the control process was in compliance, yet the delinquency problem persisted. Trying the CSA approach, the company brought together 20 people involved in the process for a facilitated session. The group found weaknesses in communications, training, workflow, and systems; however, the key finding was that corporate policy required five signatures to pay the invoices. This "over" control practice was very time consuming and significantly contributed to the delays. The key point is that the CSA approach involves the process owners so practical/usable solutions are likely to emerge. Like other audit or management tools, CSAs are not panaceas but they can definitely help in addressing and enhancing controls.

AFAA Implementation of CSAs

We are establishing a pilot CSA function in Arlington, Virginia. Our personnel are currently undergoing training and researching "best practice" CSA programs in government and industry. By early 2000, we expect to begin offering CSA services within the Air Force. After a year of the pilot effort, we will determine if our customers like CSAs. If so, we may expand our capability by training more auditors and possibly incorporate CSAs as a product offered by a wider range of AFAA activities. Our initial capability will be limited, but if you are interested in trying a new way of assessing internal controls, I encourage you to consider a CSA. For more information contact Ms Donna Edsall at DSN 947-4835 or Mr Michael VanDuyne at DSN 426-8160.





NOTES FROM THE:

Director, Defense Finance and Accounting Service—Denver Center

by Mr Steve E. Turner

Problem Disbursements and Intransit Disbursements: A Team Effort. Resolving and reducing Problem Disbursements and Intransit Disbursements is one of the most challenging accounting problems facing the Defense Finance and Accounting Service (DFAS) and the Department of Defense (DoD) today. Because of this, Problem Disbursements is continually under the spotlight and has one of the most aggressive goals as part of the DFAS Performance Contract.

Problem Disbursements generally fall into one of two major categories—Unmatched Disbursements (UMD) or Negative Unliquidated Obligations (NULO). A UMD occurs when a payment is not matched to a corresponding obligation in the accounting system. A NULO occurs when a payment is made against a valid obligation, but the payment is greater than the amount of the obligation recorded in the official accounting system. An Intransit Disbursement occurs when a payment is made by a DFAS Center or Operating Location (OPLOC), or other disbursing office, which does not have control of, or the ability to input payment data into the accounting system that holds the original obligation information.

The Denver Center Network and its customers face the challenge of achieving the aggressive 75% reduction goals for Problem Disbursements and Intransit Disbursements by the end of FY00. The baseline for this reduction is September 1998. Even though the Denver Network's current level of Problem Disbursements and Intransit Disbursements represent only about 10% of the overall DoD's problem disbursements, we must continue to do our part to solve this problem.

The Denver Center established a Problem Disbursement Program Office in 1995 to lead the way in eliminating problem disbursements. This office is a highly technical team comprised of experts who play an important role to prevent and reduce problem disbursements for the Denver Center network. This office monitors the progress made in reducing problem disbursements and intransit disbursements and creates extremely detailed reports required by DFAS Headquarters every month. The office also serves as the Denver Center Network's "voice" by providing regular and frequent briefings to senior DFAS and Air Force management and customers. The team analyzes problem disbursements and makes recommendations to OPLOCs and Air Force customers on how to stop creating prob-

lem disbursements. They visit OPLOCs to review business practices and recommend revisions and even provide *hands-on* support to help clear and reduce existing backlogs. The team also pursues and develops initiatives to provide tools to help OPLOCs and customers reduce and prevent problem disbursements. An example of such an initiative is gaining access and input capability to the DFAS-Columbus Center's Contract Reconciliation System (CRS) and Mechanization of Contract Administration Services (MOCAS) to post adjustments which can prevent and/or clear problem disbursements.

With the challenges in front of us, the partnership between the Air Force and the Denver Center Network is critical to success. We have partnered with the Air Force to create several vehicles for achieving our goals. For example, the Air Force and DFAS jointly fund contractor support to work problem disbursements at our Liaison Office at the DFAS-Columbus Center. We have also coordinated efforts to streamline procedures to prevent and reduce problem disbursements.

The most important thrust to reducing and preventing problem disbursements is the teamwork developed between the hard-working employees at the Air Force Financial Services Offices (FSOs) and the Denver Network OPLOCs. These folks work together to develop front-end solutions for preventing problem disbursements as well as reducing the backlog of aged problem disbursements. A great example of this is the Problem Resolution Team (PRT) consisting of Wright-Patterson AFB and Dayton OPLOC employees. This group meets monthly to discuss and resolve various accounting and support issues including problem disbursements. This partnership is key to the success made to date as well as future successes.

Since 1995, joint initiatives, consistent management emphasis, and the hard work of Air Force and DFAS employees have reduced problem disbursements and intransit disbursements in the Denver Network by \$2.5B. With this continued focus and effort, as of September 1999, we have reduced the September 1998 baseline of NULOs by 48%, UMDs by 50%, and Intransits by 67%. These significant reductions have far exceeded the FY99 Performance Contract goal of 10% reduction in each category, and we are well on our way to meeting the 75% reduction goals of the FY00 Performance Contract.

NOTES FROM THE:

Financial Information Systems Program Office



by Mr Richard DeNezza

By the time this article is published, the date rollover from 1999 to 2000 will have occurred and we will know the success of our extensive efforts to insure Y2K problems were not experienced. I can tell you we did everything possible. The Standard Systems Group (SSG) established the Y2K Fusion Center to receive and coordinate all trouble calls relating to Y2K. The Fusion Center, with the latest hardware, software, and communication technology, will continue to support users for many years and will improve the level of support and responsiveness to field problems significantly. With this major challenge now behind us, we are postured for the 29 February 2000 leap year event, and are still under a release moratorium through March 2000 for several of our DFAS systems, unless waivers are approved. With the passing of these events, it's time to look to the future and efforts we have underway to improve support to customers and users worldwide. Included below are updates on three of our initiatives.

The Financial Information Systems Assessment (FISA). Our SAF/FM-chartered study is nearing completion. Phase II was wrapped up in October, with the development of 17 plans of action to achieve 11 end-state systems. Legislative Compliance, Technical Certification, a US Standard General Ledger System, Travel Systems Consolidation, Web Based Processing, and Database Improvements were just a few of the opportunity areas addressed. Each plan consists of steps to aid in bringing the affected financial systems in line to achieve certain end-state scenarios. Further analysis of the estimates derived for these actions is currently underway. The final results of the study were presented to the SAF/FM Executive Oversight Group in December 1999. As for the FISA encyclopedia itself, our schedule as of November 1999 was to have the web-enabled version on-line by the end of December 1999. Plans are to have the database accessible via a web site, which will allow access to the information by simply using a desktop browser. Ultimately, we hope to have the database electronically updated on a monthly basis. This will allow access to detailed functional and technical information on approximately 135 financial systems and interfacing data for over 700 systems.

Automated Business Services System (ABSS). The ABSS, an Air Force (AF) standard system, automates the processing of financial commitment documents from creation through all levels of coordination and approval. ABSS provides the financial community an electronic interface to the AF standard accounting systems to validate funds availability and streamline the commitment process. The system also provides an interface into the contracting communities BCAS system, and is currently releasing an initial limited interface into the new AF Standard Procurement System (SPS). By

the end of FY99, ABSS had been implemented for 75 AF locations, including 55 AF bases. The system is fully deployed to sites within AFMC, AMC, AFSOC, PACAF, and five of the six main operating bases within USAFE. All AF bases will complete implementation by May 2000. The ABSS team will then concentrate on the deployment of the remaining ANG, AFRES, and USAFE geographically separated units with a scheduled completion by the end of FY01. The system has seen wide acceptance at all of the sites deployed. Of the sites deployed in FY98, 75% of the documents were processed via ABSS. As of the end of FY99 approximately 90% of documents that could be processed via ABSS were processed in ABSS. ABSS will continue to evolve and improve including converting to a web enabled system during 2000.

WinGAMPS/WinMOOPS/WinFrames. The WinGAMPS, WinMOOPS, & WinFrame suite of applications are new and improved for 32-bit systems. The programmers at the Standard Systems Group Financial Systems office have been hard at work upgrading the Windows 3.1 versions for Windows 95 and Windows NT compatibility. We've provided improved graphical user interfaces, greater ease of use, and expanded functions and capabilities for the programs, while retaining the familiar look of the original applications.

In all three 16-bit versions of the programs, many of the cumbersome dialogs used to relay transaction status, data entry error notifications, and various other messages that required a user response have been eliminated. Replacing these dialogs is a continuously visible scrolling message window located on the status bar at the bottom of the main window. As messages are returned to the program, users can track them with no additional actions required. In WinGAMPS32, we've also kept the familiar Traffic Light as a visual notification of accepted, rejected, or other action required transaction responses. Another upgraded feature of the 32-bit programs is the introduction of toolbars, located under the menu bar, to emulate any function contained in the menu. This toolbar contains clickable icons that immediately execute their programmed functions, thus eliminating the need to navigate through multi-layered menus. All other functionality of the original programs is retained in the new versions.

WinFrame32, the User-Designed Frame builder, has been refined to allow smoother text, data, and filler box placement on the frame. The 'snap-to' function permits boxes to be placed virtually side-by-side in perfect alignment, allowing the user to quickly build professional looking frames in minutes.

Final functional testing for Win95 and WinNT systems was completed in November 1999. The complete set of programs is scheduled for spring 2000 release.





NOTES FROM THE:

Professional Military Comptroller School

by Major Dianne Armon

I cannot teach anybody anything, I can only make them [sic] think. (Socrates) That is the essence of the DoD Professional Military Comptroller School (PMCS) executive communication program. The program places great emphasis on effective oral and written communication. Recent articles in the *Journal for Education for Business*, the *Internal Auditor*, and the *Business Journal* have shown that the ability to effectively communicate, orally and in writing, is just as important as technical and leadership skills, and has a definite impact on success.

The PMCS executive communication program emphasizes critical thinking and the ability to present an argument logically. It provides an opportunity to conduct research on current economic and resource management issues, practice organizing and compiling data into useable information, and evaluate personal written and oral communication skills in a non-threatening environment. Students receive added guidance through peer and faculty feedback, as well as guest lectures.

Each student must successfully complete two research papers following a prescribed format. The first is a short paper (2 pages) on an economic topic (from a list provided). The second is a long paper (6-8 pages) on any resource management topic (students choose, with faculty approval). The program advocates a plain style of writing versus the typical bureaucratic style normally found in government correspondence. *Business Horizons* published the results of a study that examined the high cost of the typical government bureaucratic style versus a plain style of writing. Two hundred fifty-five Naval officers read two memos with the same context: one used the bureaucratic style, while the other used the plain style. It took the officers longer to read the bureaucratic style, and they often had to reread the memo to understand it. The study concluded that the plain style is more cost effective due to the opportunity costs of having the officers spend more time reading and re-reading the bureaucratic style, when they could be better employed acting upon the memo or fulfilling other duties.

This same style is employed in the speaking program, where students have ample opportunity to practice their oral communications skills. Each student introduces at least one guest lecturer, and leads a

seminar-guided discussion using a preplanned lesson. The core of the speaking program consists of the 8-minute presentations. Each student presents two presentations on any resource management topic, and usually speaks on subjects related to their jobs. Additionally, students view their presentations on videotape to maximize feedback. Students have the added opportunity of participating in an optional oral presentation lab, affectionately called *the speakeasy club*.

The guest speakers for the executive communication program are outstanding. Dr Abigail Gray-Briggs presents a two-hour lecture on effective writing. She is the Chairman of the Department of Research at the Air Command and Staff College at Air University (AU). She breaks down the writing process into simple, easy-to-understand steps, and shows how to go from the blank page or computer screen to the final draft. Her hints help in narrowing a general topic to *a question worth asking and a problem worth solving* to develop a workable thesis.

Dr John Kline, the AU Provost, talks on the subject of effective speaking and listening. He is the author of two books on speaking and listening (provided in the course material). The information he gives helps improve the ability to give and receive verbal information, both on and off the job.

Ms Sharon Wallace, the Instructional Systems Design Advisor for Air Force Officer Accessions and Training Schools, speaks on the subject of guided discussions. Her lecture aids in understanding how to work together as a team and conduct effective meetings, especially when buy-in is needed.

That, in a nutshell, is the PMCS executive communication program. Two research papers, two speeches, and seminar leadership, along with other venues for practicing oral and written communications, give the students an excellent opportunity to improve their skill. Any improvement will pay big dividends, whether on or off the job. Effective communication skills are valuable tools in all aspects of life. In the words of Alvin Toffler, *The illiterate of the 21st century will not be those who cannot read and write, but those who cannot learn, unlearn, and relearn*. Similarly, if students are open to this concept of learning, unlearning, and relearning, they will find that their six weeks at PMCS will be time well spent.

NOTES FROM THE:

Comptroller Officer Assignments

by Major Karla J. Miller, DSN 665-2304x2,
karla.miller@afpc.randolph.af.mil

CY00 Comptroller Commander Selections

First of all congratulations to the following CY 2000 FM CC selectees:

Aguilar, Delane A., Lt Col
Baca, Joseph L., Maj (S)
Baez, Laurell, Lt Col
Baugh, Terence P., Maj
Berk, Rodney K., Maj
Bickel, Robert W., Maj (S)
Bisanti, Daniel J., Lt Col
Brennan, Hugh P., Maj
Brown, Mark A., Maj
Bryan, Jeffrey A., Maj
Calahio, Kelly P., Maj
Carpio, Reynaldo S., Lt Col

Coggins, George A., Maj
Cooper, Dane S., Maj
Daly, Bryan A., Lt Col
Douglas, Antonio T., Maj
Ducharme, John A., Jr., Maj
Duffy, Sean P., Lt Col (S)
Filion, Suzanne, Maj
Grabani, Keith A., Maj
Greenwald, Bruce D., Maj
Grove, Yolanda L., Lt Col
Gurner, Robert B., Maj
Helming, Jay B., Maj

Holmes, Bernard A., Maj
Howard, Randall B., Maj
Jackson, Ted A., Maj
Johnston, Nicholas G., Maj
Jones, Robin G., Maj
Karmali, Rustam, Maj
Long, John W., Maj
Lowry, Thomas J., Maj
Maldonado, Angel M., Maj
McCloud, Catherine G., Maj
Meredith, Kent L., Maj
Moore, Winfred G., Maj

Nanfito, Gary J., Maj
Nicholas, Cheryl V., Maj
Palmer, Robert C., Lt Col
Pletcher, John M., Maj
Pryor, Jeanna L., Maj
Pulliam, James R., Lt Col (S)
Pulliam, Mary M., Maj
Reitzel, James R., Maj
Schneider, Kirk A., Maj
Shaw, Michael R., Lt Col (S)
Shimel, Brian D., Lt Col (S)
Sims, William R., Jr., Lt Col

Smart, Timothy W., Maj
Soares, John, Maj
Solozano, Patrice A., Maj
Stone, John A., Maj (S)
Turner, Bryan D., Maj
Tyree, Roger T., Maj
Verma, Rajiv S., Maj
Watson, Danny J., Maj
Weendt, Daron L., Maj
White, Randall G., Maj
Winters, Rohini T.S., Maj
Zorzi, David R., Maj

The CY00 Comptroller Command Board was held at Randolph on 12-13 October 1999. The goal of this screening board was to select the best-qualified officers for FM CC positions rotating in CY00. The board consisted of 12 senior FM officers with Maj Gen Northington, SAF/FMB, presiding as the board president. The board was run in accordance with HQ AFPC standard promotion board guidelines. All board members reviewed and scored each individual record with all aspects of the officer's record and duty history being considered to include appropriate timing, demonstrated leadership, professional/career development, and whole person factors. The CY00 candidate pool, competing for 36 projected openings, was significantly smaller than previous boards. The small pool resulted in a 1.7:1 ratio (candidates to vacancies). This ratio should give candidates a high opportunity to be selected for command during CY00.

Now, let's take a moment to quickly review who was eligible to meet this board. The board considered core 65F officers who met the following eligibility criteria: Maj selects, Majs, Lt Col selects, and Lt Cols with a minimum of 18 months TOS as of 31 December 1999; field grade officers serving in joint duty billets with over 24 months TOS as of 31 December 1999; and *must movers* (PME students, officers with CY00 DEROS, and sitting FM CCs authorized to rotate at the two-year point). The following officers were ineligible: officers deferred for promotion, officers with an active UIF, joint specialty officers attending NDU, officers with an established DOS and Col selects/Lt Cols IPZ for O-6 in CY00. All eligible officers had the opportunity to decline meeting the CY00 board (without prejudice) in accordance with SAF/FMB announcement message, dated 13 July 1999. Withdrawal (without prejudice) from the CY00 board will not preclude the officer from consideration on future boards, as long as those officers maintain eligibility. At this point I cannot emphasize enough how

extremely important command is to the financial management career field. Command is very competitive and highly encouraged for promotion. Please keep this in mind as you plan your career path, and as you mentor those junior officers seeking your advice.

The CY00 commander openings were listed in the SAF/FMB message, 11 September 1999. Eligible officers used this list to update PWs by the suspense date of 24 September 1999. These location preferences were distributed to the MAJCOM FMs who worked with the hiring authorities to begin the *bid* process. We worked to finalize this bid process at the Fall Executive Session, and to begin command assignment actions on 1 December 1999.

Members are reminded once again that FM CC selectees are considered *world-wide volunteers* for CY00 command openings. This means that command selections were first made against AF mission requirements. Officers, who declined after the board results were released, had 10 duty days from the date of the SAF/FMB results message to decline (with prejudice). These declinations had to be forwarded for final coordination to Maj Gen Northington. Members who declined with prejudice are not eligible for command consideration on the CY01 FM CC Board. In addition, the seven-day opt policy is in effect for officers who declined after selection for a command position. A SAF/FMB waiver will be required for an officer to be selected for a command position in the event that we exhaust the CY00 FM CC list.

Hopefully, this brief explanation provides you with some insight on the importance of our FM CC selection process. Please feel free to give me a call if you have any additional questions about this highly competitive selection process. We are here to assist you in getting the best assignments to give you the leadership potential and FM experience to be a future FM CC!





Financial Management Career Program

by Ms Karen R. Johnson

PALACE Acquire Training Program—Looking to the New Millenium

As this century is drawing to a close, the Air Force is continuing to thrust its fast-paced technological superiority into the new millennium. To accomplish this goal, the Air Force is using the PALACE Acquire (PAQ) training program to attract high potential men and women to civilian careers as federal employees. As human resources within financial management dwindle due to regular and early retirements, base closures, and buy-outs resulting from downsizing efforts, senior leadership knows it must address and develop its current employees as well as recruit high potential financial professionals to meet future needs and demands.

To meet the future needs for financial managers, the Financial Management Career Program (FMCP) has participated in the PAQ program for 15 years. The PALACE Acquire training program is a centrally managed Air Force intern program structured to provide an aggressive three-year long-term training and development portfolio giving employees a career ladder for continued professional financial management growth.

The FMCP PAQ program recruits and selects high-caliber candidates; trains them to become competent, effective, and productive financial management employees; provides them with the opportunity to gain the knowledge, skills, and abilities required for successful performance; provides promotion opportunities to interns successfully completing required training and developmental assignments; and provides challenging work assignments where the intern can excel. Budget analysts and cost analysts are hired at the entry level GS-7 grade with a target grade of GS-11.

Purpose

The FMCP uses the PAQ program to attract and develop men and women with management potential to careers in financial management. Financial management interns serve as financial managers and advisors to commanders and senior Air Force leadership, budget for financial resources, provide cost and economic analyses, manage financial systems, ensure internal controls and procedures are adequate, and assess the efficiency and effectiveness of operations.

Allocations

Each spring the AFPC Recruiting Office, Randolph AFB (AFPC/DPKR) submits a *call letter* to the MAJCOMs, requesting they identify potential PAQ positions required the following fiscal year. MAJCOM/FMs survey their bases and submit a consolidated request for financial management interns. The MAJCOMs commit to providing permanent positions for out-placement at the end of the internships. The FMCP prioritizes its requirements for fill and recruits for those positions which are funded by AFPC/DPKR.

Recruiting

Recruiting for interns is conducted for FM interns in both the fall and spring. Trained recruiters contact colleges and schedule interview dates. College selections are based on several factors: minority/disability classifications, previous successful recruitment experiences, proximity to AF bases, and location of the year's allocations. Announcement packages are sent to placement offices where recruiters will interview. Candidates need not be a graduate before applying, although the target audience is graduating seniors. By applying early, candidates can be offered a position 9 months prior to graduation, contingent upon completion of degree requirements. The security of employment upon graduation coupled with the completion of most paperwork guarantees a smooth transition upon in-processing at the base.

Qualifications

Two hiring authorities will be used in FY00. The Outstanding Scholar hiring authority has been the predominant hiring authority used in the past and requires the following to be qualified: (1) completion of a bachelor's degree from an accredited institution with a minimum overall grade point average (GPA) of 3.45 on a 4.0 scale in the undergraduate degree OR a letter from the Registrar or Dean stating class ranking in the top 10 percent of the undergraduate class or major subdivision of the college, such as the School of Business; (2) US citizenship; (3) mobility; and (4) ability for the Air F to obtain a SECRET clearance. Use of the Outstanding Scholar hiring authority allows our recruiters to interview candidates on campuses or at job fairs and for the FMCP to make selections for its internships.

The Administrative Careers with America (ACWA) qualification requirements are based on EITHER education or experience OR a combination of education and experience. The GPA requirement is 2.95 or higher out of a 4.0 as recorded on the official transcript; or as computed based on courses completed during the final two years of the curriculum. The ACWA was used for five designated positions for the FY00 recruiting cycle.

FMCP PAQ recruiters participate in a variety of job and career fairs throughout the US. Two open announcement periods are advertised each calendar year, normally one in February and one in August. This announcement allows interested candidates to apply by requesting an application through the mail.

Training Opportunities

Supervisors and interns are provided a Standard Training Plan (STP) upon the start of their assignment. Both the intern and supervisor provide input as to what projects the intern should accomplish in each year of the program. These are the elements upon which the intern is evaluated for promotion. The STP also lists potential training opportunities to include specific courses designed to provide knowledge, skills, and abilities (KSAs) important to the intern.

First year interns attend the Basic Financial Management Officer Course (BFMOC) at Sheppard AFB TX for a 13-week course covering all aspects of financial management. Second year interns are encouraged to apply for the Aerospace Basic Course (ABC), a four-week course at Maxwell AFB. Interns are assigned to a flight and participate in a field exercise along with their military counterparts. Third year interns attend the Financial Management Staff Officer Course, Air Reserve Forces (FMSOC, ARF),

a two-week overview of financial management, prior to their final placement. Upon graduating, interns are encouraged to apply for Squadron Officer School (SOS) to continue their Professional Military Education (PME).

USDA courses, which cover a variety of financial management topics, are supported. Other vendors also provide financial management courses throughout the US.

Tuition assistance is provided for 2nd and 3rd year interns who meet eligibility requirements. Currently 100% of tuition costs are paid for by the Air Force. The intern pays books and miscellaneous fees. Degrees are not funded, although mission-related courses can be funded within budgetary constraints.

Other training opportunities requested by the supervisor are considered.

Direction

The FMCP PAQ Program has been successful with 80% of its graduates still in AF employment. Many of our graduates have already reached the GS-14 grade level. In FY99, 39 interns were hired with 36 anticipated to be hired for FY00.

As the next millennium approaches, talented interns will play a vital role in new financial management ideas, concepts and programs. Several factors are required to meet the challenges of the future: management's commitment to develop the intern, the opportunity of challenging assignments, an exposure to higher level management personnel, careful planning of training and developmental projects, and a demonstrated initiative by the intern.

With all of these positive attributes, the PAQ program will continue to flourish in the 21st century and help the AF meet its financial management goals.

Congratulations to all FMCP registrants nominated for Civilian Competitive Development Program (CCDP) and especially to the 16 selected for academic year 2000-2001:

Air Command and Staff
Tesa L. Lanoy, AFMA
Anna A. McNally, USSOCOM

Air War College
Charles R. Schroeder, USTRANSCOM

Capitol Hill Program
Alternate—Sandra P. Switzer, AFMC
Alternate—Linda M. Jean, AFMC

Civilian Advanced Management Program
William J. Kugel, AFMC

DoD Executive Leadership Course
Primary—Todd L. Schafer, AFMC
Alternate—Cathryn L. Kennedy, AFCAA

Excellence in Government Fellows
James R. Daniels, AFMC

Federal Executive Institute
Marth J. Evans, SAF/AQ
Rita J. Maldonado, AF/IL
James W. Salter, Jr., AFMA
John Edward B. Smith, AFBDA

Industrial College of the Armed Forces
Albert C. Ellett, SAF/FM
Ranae Pepper Woods, AFCAA

ICAF Senior Acquisition Course
Ann Cecile McDermott, SAF/AQ

NOTES FROM THE:

Comptroller Training Flight

by Maj John Soares

This past year turned out to be a challenging year for the Comptroller Schoolhouse. Merged courses, revised courses, and our new computer equipment brought excitement to the training environment in addition to reinforcing the theme that *great things are happening at the Schoolhouse*.

Having completed the last merger in enlisted training with the merger of AFSC 6F0X0, Financial Management and Services, with AFSC 6F0X1, Financial Analysis, has created the revised 6F0X0, Financial Management and Comptroller AFSC. In order to make this merger happen, we basically kept the old Financial Management and Services Apprentice course the same except for adding an 8-hour module. This module provides an overview of the functions and responsibilities of Financial Management Analysis (FMA) section. The old Financial Analysis Apprentice course was then converted from a 39-day AFSC awarding course to an 18-day supplemental course. This significant reduction in course length was made possible with the elimination of cross-trainees outside the Financial Management and Comptroller AFSC as the primary source for FMA workforce. Consequently, the additional time required to provide students with the accounting fundamentals in supplemental FMA course will no longer be required since a prerequisite for this course will be award of 5-level Financial Management and Comptroller AFSC. The final significant change for this course will be the change from a centrally funded AETC course to a unit funded course. This final merger brings the enlisted comptroller career field down to one single entry-level course. This course will provide our entry-level students with a sound foundation, which will have to be developed further by both return to the Schoolhouse for supplemental courses as well as by supervisors through a strong OJT program.

The career field merger also impacted our Craftsman courses. Here, too, we have merged two courses into one. However, the main theme of the new Craftsman course changed dramatically from previous courses. The focus of this newly merged Craftsman course is now on contingency operations and is broken down into two parts. The first week students spend time learning the knowledge and skills necessary for deployed operations and includes Automated Battlefield System (ABS) training. Then, in the second week via realistic scenarios, they get the opportunity

to employ the knowledge and skills they have learned during their first week. Consequently, graduates from the course will leave with the critical skills necessary to execute the comptroller mission in an Aerospace Expeditionary Force (AEF) environment.

The career field merger also affects skill level training in terms of Career Development Courses (CDCs). The Extension Course Institute (ECI) has activated the revised CDCs containing training material authorized in the last Utilization and Training Workshop. These new CDCs are now required for all personnel who entered either 5-level or 7-level upgrade training after 1 August 1999. The three new CDCs and their contents are:

6F051A—One volume set that contains material covering Customer Support/Service processes including Military Pay, Travel Pay, and Civilian Pay as well as Contingency Operations. Available to field 1 October 1999.

6F051B—Three volume set that contains material covering Accounting Liaison Office, DFAS OPLOC, and Financial Analysis functions. Available to field 1 January 2000.

6F071—One volume set that covers comptroller supervisory responsibilities. Available to field 1 September 1999.

On the officer side of the Schoolhouse, we are responding to the end-of-course critiques of our Basic Financial Management Officer (BFMO) to add to the Financial Services Officer (FSO) portion of the course. As such we have been working with the Air Force Accounting and Finance Office (AFAFO) in order to add/update course material in the following areas: Quality Assurance Program, Internal Controls, and Disbursing Operations. These changes are being incorporated as we speak and will be ready for the first two BFMO courses slated to start on 12 January 2000. We will then enter the process of validation during the first four courses this new material is to be taught in to determine if these changes have corrected the concerns identified on previous end-of-course critiques. My thanks

Continued on Page 36

NOTES FROM THE:

Chief for Enlisted Matters

The Enlisted Assignment System—How to Make it Work for You!

by MSgt Jon Gauld

The objective of the enlisted assignment process is to put *faces into spaces*. Your current assignment happened because of a fair enlisted assignment system. Unfortunately, many of us do not clearly understand our assignment opportunities and how to take advantage of them. Remember, the more you know, the better you can participate in the process. This is your assignment system. The purpose of this article is to give you information on how the process works and to give you tools to enhance your ability to participate in the process. Before we get into the *meat and potatoes*, I'll tell you about some recent enhancements to the assignment process.

First of all, AFSCs 6F0X1 and 6F1X1 merged on 31 October 1999 and all enlisted personnel now hold AFSC 6F0X1. The Enlisted Assignment Home Page has a new layout and offers one-stop shopping with easy access to categories such as Frequently Asked Questions (FAQ), Assignment Program Information, EQUAL Listings and the new Assignment Management System (AMS). AMS requires you to establish a password and will allow you to update your assignment preferences, volunteer for an EQUAL Plus job, or receive a real-time Report on Individual Personnel (RIP). Please take some time to visit us at <http://afas.afpc.randolph.af.mil/enlisted/enlisted.htm>.

Due to space limitations, I'll group the enlisted assignment processes into four areas: Overseas Assignments, CONUS returnee assignments, EQUAL Plus Special Duty, and Special Assignment Programs. It is important to note that worldwide Air Force manning percentages determine which MAJCOMs will receive allocations or will be entitled to fill a requirement. This concept is also referred to as Command of Entitlement.

Overseas (rotational) assignments drive the entire enlisted assignment process and are advertised four times a year via the EQUAL listing. It is important to note that short tour volunteers are selected before extended long tour and standard long tour volunteers. Members assigned overseas are in the first priority group and are given priority for a Consecutive Overseas Tour (COT) if their DEROS is in the same reporting month or up to two months prior to the RNLTD. Members assigned to the CONUS are in the second group and priority is given to the volunteer with the greatest TOS. The overseas assignment cycle will create vacancies/requirements at CONUS locations.

CONUS requirements are filled primarily by personnel returning from overseas at DEROS. MAJCOMs receive allocations four times a year and determine where to place their allocations.

Requirements are advertised through EQUAL on a one-for-one basis. There are no *extra assignments* and returning members will match to one of the advertised requirements even if they do not update their preferences. NOTE: Members of a military couple returning from overseas do not participate in the EQUAL returnee process and are manually matched to a join spouse location based on Air Force requirements. Overseas returnees are prioritized into three groups based on their current tour length. Dependent restricted tour returnees (Korea) will choose first, followed by individuals serving an unaccompanied tour of 17 months or less (Turkey, Iceland, Guam and the Azores). The final category includes members returning from tours of 18 months or more (regardless of the accompanied status). Within each group, members are prioritized by the number of previous short tours served, tour extensions of 6 or 12 months or more (short and long tours respectively), DOR, TAFMSD.

EQUAL Plus special duty assignments are advertised to fill short-notice or unique job qualification requirements. The most common EQUAL plus jobs for enlisted personnel in AFSC 6F0X1 are recruiting support jobs and joint/departmental assignments (DoD, NATO, etc.). It is important to note that EQUAL Plus ads are advertised for a specific grade and you can increase your chances of being selected for a job by only volunteering for jobs in your current or projected grade. Qualifications and application requirements are listed on each advertisement. The most common method is to apply via the AF Form 392 by updating the job number in your CSS PC-3 or AMS systems. Other jobs will require a formal application and commander recommendation.

You can also use several Special Assignment Programs to request the following types of assignments: CONUS Assignment Exchange (SWAP), Permissive, Join Spouse, Exceptional Family Member Program (EFMP), Humanitarian Reassignment, Voluntary Enlisted CONUS Assignment Program (VECAP), Voluntary Stabilized Base Assignment Program (VSBAP), and Homebasing/Follow-on. Your MFP is your focal point for assignment questions and application requirements.

As you finish this article, I hope you have a better understanding of the enlisted assignment system and how it equally and fairly selects our enlisted force for their jobs. Keep in mind, every time we are asked to manipulate or change this process, we take a little bit of the fairness out of the system. The system will work—if you let it.




Notes From The: Deputy Assistant Secretary, Financial Operations (Continued from page 25)

day. The picture (shown below) shows (from right to left) Michael Weber, SAF/FMPB, giving a plaque to AMBA President Wayne Andrews and Executive VP Henry (Hank) Neil at a recent AMBA workshop.



System Administrators. The effort to put a contracted system administrator at every base is progressing smoothly and the feedback from the bases have rated it a success. Complete deployment to all bases is expected by the end of FY00. The contractors have initiated 24-hour, 7-day a week, help desk support for all system administrators. The contractors will be collecting detailed data on base FM systems. We ask you support this effort, as it will assist them in providing help desk functions and target trouble areas.

Paperless Contracting. If you haven't already noticed at your bases, the contracting community is going paperless fast. Dr Hamre, the Deputy Secretary of Defense, has formed a paperless contracting IPT which is tracking and reporting on all aspects and levels of contracting. FM is a strong supporter of this effort by planning to fully deploy ABSS by FY01 and providing scanners to 50 select bases. Scanners were shipped to these base FSOs during the first week of November. Your strong support and use of ABSS and these scanners will help contracting reach their paperless goals. 




Mr John Nethery, SAF/FMP, presenting Senior Master Sergeant George M. Varga, SAF/FMPC, with the DFAS Senior NCO of the Year Award for the Air Force Element for his performance at Limestone Operating Location. Looking on is Col Thomas H. Cecil, SAF/FMPC.

Congratulations also to SMS Varga on his recent selection to Chief Master Sergeant. 

Notes From The: Comptroller Training Flight (Continued from Page 34)

to the staff at AFAFO for their invaluable help in helping us move forward with the curriculum improvements to the FSO portion of the BFMO course.

Concerning our new desktop computers, laptops, and printers—thank you, thank you, thank you. It was really wonderful to see all of those computers being unloaded here at the Schoolhouse and knowing that we now have the latest state-of-the-art equipment to use and train on. The instructor staff is overjoyed; students are amazed; and complaints regarding outdated equipment should all but cease. Again, thank you.

As you can see we've got a full plate at the Schoolhouse and with the continued pace of change in the comptroller community, the need for rewrites/updates to our courses are continuous. With some of my key personnel recently or soon to be departing, we've got some super opportunities for folks at all levels that are interested in an incredibly rewarding experience. We need the best people to train and mold the future of our career field. Please give your MAJCOM Functional Managers or me a call if you'd like some more information about the exciting opportunities here at the Schoolhouse. 

PROMOTIONS



Mr Keithley



Col Kelly



Col Virost

Mr Terry P. Keithley promoted to SES as Senior Leader, HQ AFMC/FM, Wright-Patterson AFB OH.

Colonel Virginia S. Kelly, is Chief, Financial Analysis, HQ AFSPC/FM, Peterson AFB CO.

Colonel Roger L. Virost, is Comptroller, US Strategic Command, Offutt AFB NE.

Col James Acly, is Chief, Enactment Branch, ANG/FMA (no photo available).

Congratulations to the New Colonel Selectees

James A. Behring
Roger A. Bick
Glenn M. Brown
Daniel L. Dunaway
Gregory L. Morgan
David A. Spataro
Philip D. Weinberg

Congratulations to the New FM Chiefs

Sheri Jackson—DFAS-IN/DCD
Robert Johnson—DFAS-DE/O
Patrick (Buddy)McFaddin—347 CPTF/CCS
Melvin Willis—92 CPTS/CCS
James Williams—DFAS-PC
George Varga—SAF/FMPC

Air Force Audit Agency

Abiad, Fred P., to GS-13; Los Angeles CA
Birdsong, Curtis W., to GS-13; Dyess AFB TX
Busch, Robert K., to GS-12; Elmendorf AFB CA
Calverly, Mary Ann, to GS-13; Kelly AFB TX
Coffin, Victoria L., to GS-13; McGuire AFB NJ
Daniels, Jacqueline P., to GS-13; Kadena AB JA
Forrester, Diane R., to GS-12; Barksdale AFB LA
Johnson, Lena, to GS-13; Arlington VA
Hill, Kathryn S., to GS-13; Kelly AFB TX
Howe, Michelle M., to GS-12; Minot AFB ND
Monegan, Sandra L. GS-12; Luke AFB AR
Ostrom, Karen R., to GS-12; Maxwell AFB AL
Ramsey, Connie F., to GS-12; Sheppard AFB TX
Sartain, Audrey, to GS-14; Arlington VA
Stanely, Kipling D., to GS-12; Los Angeles CA

Air Combat Command

Baskin, Heidi, to GS-13; HQ ACC, Langley AFB VA
Forbes, Dawn M., to SMSgt; 20 CPTS, Shaw AFB SC
Giachetti, Carol C., to Maj; HQ ACC, Langley AFB VA
Gill, Barbara J., to SMSgt; 2 CPTS, Barksdale AFB LA
Green, Edna O., to CMSgt; 1 CPTS, Langley AFB VA
Lane, Joseph C., to Maj; 552 ACW, Tinker AFB OK
Simmons, Vernon N., to Lt Col; 4 CPTS, Seymour-Johnson NC

Young, Deborah E., to MSgt; 49 CPTS, Holloman AFB NM

Air Education and Training Command
Bauer, Kimberly A., to SMSgt; 56 CPTS, Luke AFB AZ
Butler, Hosea, Jr., to MSgt; 47 CPTF, Laughlin AFB TX

Air Force Materiel Command
Alvarado, Oscar, to GS-13; SA-ALC/FMPC
Aviles, Elsie, to GS-13; ESC/FM
Bowen, Randall, to GS-14; ASC/FM
Bower, Deborah, to GS-13; AFFTC/FMC
Brooks, Debra, to GS-12; SMC/FMAI
Brummert, Kevin, to Capt; ESC/FM
Cristofori, Stephen, to Capt; ASC/FM
Crossley, Georgeanna, to GS-12; OC-ALC/FM
Dillon, Stephen, to GS-13; ASC/FM
Delozier, Gary, to GS-12; OC-ALC/FM
Felton, Thomas, to GS-12; ASC/FM
Flores, Daniel, to GS-13; SA-ALC/FMPW
Forster, Bill, to Capt; ESC/FM
Hackert, Kristen, to GS-12; ASC/FM
Hofman, Connie, to GS-13; ESC/FM
Holman, Cheryl, to GS-13; AFFTC/FMC
Howard, David R., to GS-12; SM-ALC/FMII
Humphries, Dorothy L., to GS-12; SA-ALC/FMII
Jackson, Rick, to GS-13; ESC/FM
Jordan, Loretta, to GS-12; SMC/CWM
Kaiser, Virginia, to GS-12; SA-ALC/FMPW
Kelly Peter, to Capt; ESC/FM
Kissel, Margaret, to GS-12; ASC/FM

Kuhn, Robert L., to GS-12, SA-ALC/FMDM
Ledwig, Ed, to GS-12; SA-ALC/FMFLO
Leftwich, Lynne, to GS-14; ASC/FM
Leggett, Rodney L., to GS-14; SM-ALC/FMII
Mangen, Douglas, to GS-13; ASC/FM
Martindale, Kay, to GS-12; ASC/FM
Montgomery, Donald, SA-ALC/FMFLO
Morris, Francis, to GS-12; AFFTC/FMAO
Moul, Darlene, to GS-12; ASC/FM
Nguyen, Quy, to Capt; ESC/FM
Nolette, Michael, to Maj; ASC/FM
Phillips, Tammy, to GS-12; ASC/FM
Sanchez, Shauna, to GS-12; AFFTC/FMH
Sandelli, Toni, to GS-12; AFFTC/FMAO
Schwartz, Linda, to GS-12; ASC/FM
Scranton, Elaine, to GS-12; AFFTC/FMAP
Sigman, Lisa, to GS-12; AFFTC/FMAP
Stevens, Mark, to GS-13; ESC/FM
Stifflemire, Holly, to Capt; ESC/FM
Reynolds, Tim, to Capt; SMC/CZP
Riney, Elizabeth A., to GS-12; SA-ALC/FMII
Ritschard, Vicki, to GS-13; SA-ALC/FMIO
Turner, Lottie, to GS-12; AFFTC/FMAP
Valdez, Linda, to GS-12; SA-ALC/FMIO
VanPool, Deanna, to GS-12; OC-ALC/FM
Wentworth, Janet, to GS-12; ASC/FM
Zavadil, Carolyn, to GS-13; AFFTC/FMAO
Air Force Reserve Command
Braley, Robert, to GS-12; HQ AFRC/FMXX, Robins AFB GA
Boettner, Patti, to GS-12; 934 AW/FMA, Minn-St ➡

RETIREMENTS



Col Runnels

Colonel H. E. (Sam) Runnels,
Comptroller, HQ ACC/FM, Langley AFB
VA (over 33 years of service).

Colonel Thomas H. Cecil, Director,
Accounting, Banking, and Comptroller
Support, SAF/FMPC, Washington, DC (27
years of service).



Col Cecil

Air Force Audit Agency
Alt, Oliver K., GS-13; Eglin AFB FL
Hale, Jimmy D., GS-12; Dyess AFB TX
Johnson, Ronald G., GS-12; Kelly AFB TX
Phillips, James R., GS-12; Hill AFB UT
Walker, Jr., Sims S., Lt Col, Arlington VA
Wiley, Richard D., GS-13; McClellan AFB CA

Air Combat Command
Singleton, Frank, MSgt; 7 CPTS, Dyess AFB
TX
Tuten, Wendell T., SSgt; 28 CPTS, Ellsworth
AFB SD

Air Education and Training Command
Flanagan, Patrick, Lt Col, HQ AETC/FM,
Randolph AFB TX
Hill-Street, Rosie, MSgt; 314 CPTS, Little
Rock AFB AR

Air Force Reserve Command
Denice, Marlene, GS-11; 439 AW/FMA,
Westover ARB MA
Lawson, Charon, GS-11; 914 AW/FMA,
Niagara Falls ARS NY
Terry, Nancy, GS-09; 927 ARW/FMA,
Selfridge ANGB MI

Air Force Materiel Command
Alfara, Frank, GS-12; SA-ALC/FM
Bartlett, Michael, GS-12; SA-ALC/FMPW
Bernal, Mary, GS-12; SA-ALC/FMFA

Best, William, GS-11; SA-ALC/FMPT
Burgess, Andre, Maj; SMC/MTP
Castorena, Robert, GS-14; SA-ALC/FMPF
Clemons, Teresa, GS-12; OC-ALC/FM
Coronado, Gloria, GS-12; SA-ALC/FMPW
Dovarrubias, GS-12; SA-ALC/FMPS
Eddlemon, David, GS-12; SA-ALC/FMPW
Ferruzzi, Gloria, GS-14; SA-ALC/FML
Garcia, Frank, GS-12; SA-ALC/FMPS
Gutierrez, Rosa, GS-12; SA-ALC/FMPW
Jordan, Wanda, MSgt; AFFTC/FMF
Killian, James E., GS-11; OC-ALC/FM
Lott, Homer, GS-12; SA-ALC/FMPS
Martinez, Elia, GS-11, SA-ALC/FMPW
Martinez, Marvin, GS-11, SA-ALC/FMPW
Martinez, Ysidro, GS-11; SA-ALC/FMPS
McDaniel, Timothy, GS-12; SA-ALC/FMPT
McNeil, GS-14; ESC/FM
Morris, Charles, GS-12; OC-ALC/FM
Olmeda, Felicitia, GS-12; SA-ALC/FMFC
Perez, Alfredo, GS-11, SA-ALC/FMPS
Perez, Jesus, GS-12; SA-ALC/FMPF
Salazar, Rosendo, GS-11; SA-ALC/FMPT
Saldivar, Hilario, GS-11, SA-ALC/FMPS
Sanchez, Adam, GS-13; SA-ALC/FMPT
Selby, Sammie T., TSgt; 377 CPTS/CCA
Sepko, Joseph, GS-12; SA-ALC/FMPS
Torres, Juan, GS-11; SA-ALC/FMPS

Treat, John, GS-12; SA-ALC/FMPF
Vela, Oscar, GS-11; SA-ALC/FMPT
Air Force Space Command
Capunitan, Leticia, GS-11; 90 CPTS/FMN,
FE Warren AFB WY
Gleason, Dana, MSgt; 21 SW/FMF, Peterson
AFB CO
Graham, David C., MSgt; 90 CPTS/CCE, FE
Warren WY
Morrissey, J.J., GS-12; HQ AFSPC/FMA,
Peterson AFB CO
Walsh, Daniel, CMSgt, HQ AFSPC/FM,
Peterson AFB CO

Air Mobility Command
Turmo, Mark A., TSgt; 319 ARW, Grand
Forks AFB ND

Air National Guard
Crain, Sam, Lt Col, 164 AW/FM
Girard, Giles, SMSgt; 101 ARW
Jolly, Bill, CMSgt; 172 AW
Moody, Gary, SMSgt; Alpena CRTC

11 WG
Ebbble, David, TSgt; 11 WG/FMFC
SAF/FM
Watson, Robert D., Lt Col, SAF/FMPC

Promotions (Continued)

Paul IAP ARS MN
Cooper, Charles, to Major; 434 ARW/FM,
Grissom ARB IN
Drake, Barbara, to MSgt; 919 SOW/FM, Eglin
AFB Aux Fld 3 FL
Messmore, Jane, to Capt; HQ AFRC/CVX, Robins
AFB GA
Sales, Edwin, to Maj; 94 AW/FM, Dobbins ARB
GA
Sutton, Randy, to MSgt; 434 ARW/FM, Grissom
ARB IN
Swanson, Eric, to GS-12; HQ AFRC/FMAO,
Robins AFB GA
Vaughn, Charles, to GS-12; HQ AFRC/FMFQ,
Robins AFB GA
Young, Robert, to SMSgt; 919 SOW/FM, Eglin
AFB Aux Fld 3 FL

Air Force Space Command
Carr, Gregg, to GS-12; HQ AFSPC/FMF, Peterson
AFB CO
Connolly, Bruce, to TSgt; 21 SW/FMFS, Peterson
AFB CO
Fogleman, Woodrow, to SSgt; 21 SW/FMFS,
Peterson AFB CO
Hirst, Susan, to Lt Col; HQ AFSPC/FMA,
Peterson AFB CO
Kleinschmidt, Jennifer M., to Maj; 90 CPTS/CC,
FE Warren AFB WY
Kuntz, Joyce, to GS-12; AFOSI, Andrews AFB MD
McConeghy, Tim, to TSgt; 21 SW/FMF, Peterson
AFB CO

Patalano, Jeanne A., to GS-12; HQ AFSPC/FMA,
Peterson AFB CO
Petruska, Colleen, to SSgt; 21 SW/FMFC,
Peterson AFB CO
Qualis, Leah A., to GS-11; 50 SW/FMA,
Schriever AFB CO
Reeves, Eva, to MSgt; 21 SW/FMFL, Peterson
AFB CO
Schaefer, Thomas F., to MSgt; 90 CPTS/CCE, FE
Warren AFB WY
Tucker, Rose A., to GS-7; 50 SW/FMA, Schriever
AFB CO
Van Scoy, Brian, to TSgt; 21 SW/FMFS, Peterson
AFB CO
Ver Helst, Judy, to GS-9, 50 SW/FMA, Schriever
AFB CO
Whitted, Shannon, to Maj; HQ AFSPC/FMA,
Peterson AFB CO

Air Force Special Operations Command
Nelson, John L., to MSgt; HQ AFSOC

Air Mobility Command
Burford, Vickie J., to MSgt; 6 CPTS/FMA,
MacDill AFB FL
Culpepper, James, to Capt; 60 CPTS, Travis AFB
CA
Ferland, Robert, to GS-12; HQ AFCA/XPCP,
Scott AFB IL
Gaines, Jacqueline, to GS-12; HQ AMC/FMBO,
Scott AFB IL
Kitt, Anthony T., to Lt Col; 60 CPTS, Travis AFB
CA

Robinson, Christopher, to Capt, 60 CPTS, Travis
AFB CA
Russell, Roy C., to Maj; HQ AMC/FMBO, Scott
AFB IL
Skoog, Karen, to GS-13; HQ AMC/FMBO, Scott
AFB IL
Stone, John A., to Maj; HQ AMC/FM, Scott AFB
IL

11 WG
Miller, Rick, to MSgt; 11 WG/FMQ
Zarr, Janice F., to GS-14; 11 WG/FMA

SAF/FM
Anderson, Tom, to GS-13; SAF/FMBOO
Gladden, Elmo, to GS-13; SAF/FMBOT
Grogan, Tony, to Lt Col; SAF/FMBOP
Johnson, Gene, to Lt Col, AFCAA/FMFS
Mahoney, Patricia, to GS-13; SAF/FMBOP
Palmer, Robert, to Lt Col, AFCAA/FMFF
Sterling, Barry, to Lt Col, SAF/FMPC
Taylor, Karen, to GS-12; SAF/FMBOP


SES/GENERAL OFFICER ACTIONS



Mr Lawrence B. "Jake" Henry Jr., a member of the Senior Executive Service, assumed the new position of Director, Financial and Program Integration—reporting directly to Mr Speer effective 15 November 1999.

Mr Henry's previous assignment was Deputy Administrative Assistant to the Secretary of the Air Force, Washington DC. He was the lead for Headquarters Air Force (HAF) 2002.

He graduated from Penn State University in 1967 with a bachelor's degree in Meteorology. In 1972 he received a master's degree in Business Administration and Management from Inter-American University, Puerto Rico. In 1986 he received a master's degree in religious studies from Notre Dame Pontifical Catechetical Institute, Arlington VA. He has also attended Air Command and Staff College, Maxwell AFB AL; Federal Executive Institute, Charlottesville VA; Senior Officials in National Strategy, Harvard University, Cambridge MA; Management Program for Executives, Penn State University, State College PA; and National Security Studies, National Security Decision-Making Seminar, Johns Hopkins and Syracuse Universities.


Mr Henry's other assignments include Associate Director of Programs and Evaluation, HQ USAF, Washington DC; Assistant Deputy Director of Program Evaluation and Integration, Directorate of Programs and Resources, HQ USAF; Defense Systems Program Analyst, Program Integration Directorate, Office of the Undersecretary of Defense for Acquisition, Washington DC; Director of Program Analysis and Administration, Office of the Undersecretary of Defense for Acquisition and Logistics; and from 1960-1985 as an Air Force officer serving in operations, logistics, and acquisition. 



Brigadier General Frank R. Faykes is the Director of Budget Operations and Personnel, Office of the Assistant Secretary of the Air Force for Financial Management and Comptroller. He was frocked on 5 November 1999.

Gen Faykes was commissioned through the Reserve Officer Training Corps and entered active duty in December 1976. Prior to assuming his current position, he was the Comptroller, HQ USAFE, Ramstein AB GM.

He graduated from Virginia Polytechnic Institute and State University in 1976 with a bachelor's degree in Economics. In 1980 he received a master's degree in Management from Troy State University. In 1982 he completed an Air Force Education with Industry Program in Financial Management while assigned to Eastern Airlines in Miami FL. He completed Air Command and Staff College in 1983, the National Security Management Course in 1987, and graduated from Armed Forces Staff College in 1989 and Air War College in 1993.

Gen Faykes' other assignments include Chief of the Finance, Plans and Programs Division and Chief of the Budget Division at HQ ACC, Langley AFB VA; Commander, 435th Comptroller Squadron, Rhein Main Air Base GM; Action Officer and Budget Analyst for the Operation and Maintenance Appropriation, HQ USAF; Chief, Cost Factors Branch, Budget Analyst, and Executive Officer to the Comptroller, HQ MAC, Scott AFB IL; Chief, Cost and Management Analysis Branch, Comptroller Division, 401st TFW, Torrejon AB SP, and Management Analysis Officer, Strategic Communications Area, Offutt AFB NE. 

Assistant Secretary of the Air Force Financial Management and Comptroller





the AIR FORCE

COMPTROLLER

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DEPOSITORY

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UNIVERSITY OF ILLINOIS
AT URBANA-CHAMPAIGN

1999 Awards

Financial Management & Comptroller





THE COMPTROLLER'S CORNER

Stretching Our Budgets

A few weeks ago the Air Force submitted its budget request to Congress. For FY01 we requested \$71.2 billion in funds the Air Force controls.

If approved by Congress, this budget would meet key Air Force needs. Our budget request puts people first by funding pay raises above the expected private-sector level, improving basic allowances for housing, and sharply increasing funding for numerous recruiting and retention programs. The request also focuses on near-term readiness, increasing funding for spares, and requesting money for almost 300 upgrade programs, including many designed to improve reliability and maintainability. Modernization funds pay for the F-22 fighter, C-17 airlifter, space programs including SBIRS and EELV, and many other weapon programs. To the extent funds permit, we also strive to maintain our bases and buildings with new construction and maintenance dollars.

While it would meet our key needs, this budget is tight. We do not meet all our budgetary requirements, especially those associated with infrastructure. Therefore the Air Force must take steps to make our dollars go as far as possible, and we in the FM community can help.

One way to help is through utility privatization, described in the article on page 14. By getting private companies to replace our old utility systems, we avoid large up-front costs that we cannot currently afford. We can also stretch our budget dollars by using activity-based costing and management to make our business activities more efficient. These and other initiatives require financial expertise that FMers can provide. In addition, we need Congressional support for our budget requests and all our programs. Careful adherence to new-start procedures, described in the article on page 18, can help maintain that support.

Working as part of the Air Force team, we can get the most from our tight budgets.

A handwritten signature in cursive script that reads "Robert F. Hale".

ROBERT F. HALE
Assistant Secretary of the Air Force
(Financial Management and Comptroller)

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**Mr F. Whitten Peters
Secretary of the Air Force**

**Mr Robert F. Hale
Assistant Secretary of the Air Force
(Financial Management & Comptroller)**

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FM Home Page <http://www.saffm.hq.af.mil>.

**Ms Gloria R. Jaskiewicz
Editor**

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Cover Design: Special Thanks to Ms O.C. Carlisle, 11th Communications Squadron, Media Services, The Pentagon.



The Financial Management & Comptroller

Fiscal Year 1999 Awards

Financial Management and Comptroller of the Year



Maj Mark A. Brown
7 CPTS/CC (ACC)
Dyess AFB TX

Financial Analysis Officer, Senior NCO, NCO, Airman, and Civilians of the Year

Financial Services Officer, Senior NCO, NCO, Airman, and Civilians of the Year



Capt Derren P. Burrell
48 CPTS/FMA (USAFE)
RAF Lakenheath UK



SMSgt Paul G. Bessler
52 CPTS/FMA (USAFE)
Spangdahlem AB GM



Capt Michael J. Rodriguez
86 CPTS/FMF (USAFE)
Ramstein AB GM



SMSgt Curtis J. Cheesman
11 WG/FMF
Bolling AFB DC



SSgt Edward Lawson
6 CPTS/FMA (AMC)
MacDill AFB FL



SrA James A. Cunningham
28 CPTS/FMA (ACC)
Ellsworth AFB SD



SSgt Edward W. Horsch
52 CPTS/FMFS (USAFE)
Spangdahlem AB GM



SrA Jeannine M. McGuire
437 CPTS/FMFSV (AMC)
Charleston AFB SC

No
Photo
Available

Mr George C. Jewett
28 CPTS/FMA (ACC)
Ellsworth AFB SD

No
Photo
Available

Ms Liz Harwell
37 CPTS/FMA (AETC)
Lackland AFB TX

No
Photo
Available

Ms Martha Paller
37 CPTS/FMFL (AETC)
Lackland AFB TX



Ms Kimberlyn J. Jones
SMC/FMFL (AFMC)
Los Angeles AFB CA

The Financial Management & Comptroller Fiscal Year 1999 Awards



Maj Brian S. Melton
AFCAA/FMS
Arlington VA



Ms Linda W. Haines
ESC/GAX (AFMC)
Hanscom AFB MA

**Acquisition Cost
Analyst of the Year
(Military and Civilian)**



Mr Steven Clarke
HQ AFMC/FMPM
Wright-Patterson AFB OH



Mr Dante B. Vertudez
31 CPTS/FMN (USAFE)
Aviano AB IT

**NAF Analysts
of the Year
(MAJCOM and
Installation Level)**



Capt Lester A. Weilacher Jr.
HQ ACC/FM
Langley AFB VA



MSgt Trina D. Douglas
HQ USAFE/FMF
Ramstein AB GM



Ms Beverly L. Gemblar
HQ AETC/FM
Randolph AFB TX

**Outstanding
Contribution to
Financial Management
and Comptroller
(Officer, Airman,
and Civilian)
(MAJCOM Level)**



Maj Thomas J. Lowry
SAF/FMBOI
Washington DC



Mr E. Lee Franklin
AFAFO/FMFA
Denver CO

**Outstanding
Contribution to
Financial Management
and Comptroller
(Military and Civilian)
(SAF Level)**

The Financial Management & Comptroller Fiscal Year 1999 Awards



Lt Col William R. Sims, Jr.
NATO E-3A Component
Geilenkirchen AB GM



SMSgt Jeff A. Weston
DFAS-OM/A
Offutt AFB NE

**Outstanding Contribution to Air Force
Financial Management and Comptroller
(Officer and Enlisted)**

No
Photo
Available

Ms Dorothy L. Colwell
HQ AFSPC/CEPF
Peterson AFB CO

No
Photo
Available

Ms Roberta I. McGalliard
56 OG/CCR (AETC)
Luke AFB AZ

**Resource Advisors of the Year
(MAJCOM and
Installation Level)**



Ms Tonya M. Bryant
HQ AFRC/FMFA
Robins AFB GA

No
Photo
Available

Mr Bruce E. Ellis
21 SW/FMQ (AFSPC)
Peterson AFB CO

**Quality Assurance Managers of the Year
(MAJCOM and Installation Level)**

No
Photo
Available

TSgt Russell V. Horton
364 TRS/TTGBF (AETC)
Sheppard AFB TX

**Educator of the
Year**



Lt Col Paul G. Hough
SAF/FMBOI
Washington DC

Author of the Year

The Financial Management & Comptroller Fiscal Year 1999 Awards

Financial Management and Comptroller Organization of the Year

86 CPTS (USAFE)
Ramstein AB GM



Financial Analysis Office of the Year

31 CPTS/FMA (USAFE)
Aviano AB IT



Financial Services Office of the Year

86 CPTS/FMF (USAFE)
Ramstein AB GM



Special Acts and Services

HQ AETC/FMFA
Randolph AFB TX

SM-ALC/FMI/FMD (AFMC)
McClellan AFB CA



31 CPTS (USAFE)
Aviano AB IT

86 CPTS (USAFE)
Ramstein AB GM

HQ AFOSI/FM
Andrews AFB MD

SM-ALC/FMIC (AFMC)
McClellan AFB CA

51 CPTS (PACAF)
OSAN AB KS

437 CPTS (AMC)
Charleston AFB SC

SM-ALC/FMD (AFMC)
McClellan AFB CA

SMC/MCP (AFMC)
Los Angeles AFB CA

65 CPTF/FMFC (ACC)
Lajes Field PO

Runners-Up Financial Management & Comptroller Awards

Financial Management & Comptroller of the Year:

Maj Virgil A. Grogean II
31 CPTS/CC (USAFE)
Aviano AB IT

Financial Analysis Officer of the Year:

Capt Christopher M. Robinson
60 CPTS/FMA (AMC)
Travis AFB CA

Financial Analysis SNCO of the Year:

MSgt Joseph T. Curnew
305 CPTS/FMA (AMC)
McGuire AFB NJ

Financial Analysis NCO of the Year:

TSgt Norman E. McGuire
4th FIR (AFOSI)
Randolph AFB TX

Financial Analysis Airman of the Year:

SrA Jeffrey T. Smith
90 CPTS/FMA (AFSPC)
Francis E. Warren AFB WY

Financial Analysis Civilian of the Year:

Ms Deborah L. Tomlinson
97 CPTF/FMA (AETC)
Altus AFB OK

Financial Analysis Civilian of the Year:

Ms Frances B. Adams
319 CPTS/FMA (AMC)
Grand Forks AFB ND

Financial Services Officer of the Year:

Capt James R. Culppepper
60 CPTS/FMFL (AMC)
Travis AFB CA

Financial Services SNCO of the Year:

MSgt Chris P. Gardner
8 CPTF/FMFL (PACAF)
Kunsan AB KS

Financial Services NCO of the Year:

TSgt John A. Cody
45 CPTS/FMFS (AFSPC)
Patrick AFB FL

Financial Services Airman of the Year:

A1C Mary F. Brockelman
11 WG/FMF
Bolling AFB DC

Financial Services Civilian of the Year:

Ms Janet Trantham
90 CPTS/FMFL (AFSPC)
Francis E. Warren AFB WY

Financial Services Civilian of the Year:

Ms Janette E. Sauvageau
49 CPTS (ACC)
Holloman AFB NM

Acquisition Cost Analyst of the Year—Military:

Capt Mark S. Sweitzer
SMC/ADF (AFMC)
Los Angeles AFB CA

Acquisition Cost Analyst of the Year—Civilian:

Mr Gregory G. Raffel
HQ AMC/FMPC
Scott AFB IL

NAF Analyst of the Year (MAJCOM Level):

Mr Michael T. Land
HQ AFRC/FMFA
Robins AFB GA

NAF Analyst of the Year (Installation Level):

Ms Denise P. Wagner
AAC/FMHB (AFMC)
Eglin AFB FL

Outstanding Contribution to Financial Management and Comptroller (Officer):

Capt Bradley S. Krutinger
HQ AFSPC/FM
Peterson AFB CO

Outstanding Contribution to Financial Management and Comptroller (Airman):

SMSgt Larry A. Crawford
HQ AETC/FM
Randolph AFB TX

Outstanding Contribution to Financial Management and Comptroller (Civilian):

Mr Paul S. Grabel
HQ AFMC/FMPA
Wright-Patterson AFB OH

Outstanding Contribution to Financial Management and Comptroller (Military):

Lt Col Gregory J. Lochbaum
AFCAA/FMF
Arlington VA

Outstanding Contribution to Financial Management and Comptroller (Civilian):

Ms Kathleen F. Graham
HQ USAF/ILVF
Washington DC

Outstanding Contribution to Air Force Financial Management and Comptroller (Officer):

Lt Col Roberta R. Lowe
DFAS-OM/DD
Offutt AFB NE

Outstanding Contribution to Air Force Financial Management and Comptroller (Enlisted):

MSgt Cynthia D. Parker
WHCA
Anacostia Naval Station
Washington DC

Resource Advisor of the Year (MAJCOM Level):

SSgt Kenneth A. Canute
HQ AMC/SGSC
Scott AFB IL

Resource Advisor of the Year (Installation Level):

SSgt Anthony R. Palacios
30 OG/RA (AFSPC)
Vandenberg AFB CA

Quality Assurance Manager of the Year (MAJCOM Level):

Ms Marlyn L. Thorne
AFCA/XPCP
Scott AFB IL

Quality Assurance Manager of the Year (Installation Level):

TSgt Cindy S. Unerfusser
97 CPTF/FMQ (AETC)
Altus AFB OK

Financial Management and Comptroller Organization of the Year:

7 CPTS (ACC)
Dyess AFB TX

Financial Analysis Office of the Year:

30 CPTS/FMA (AFSPC)
Vandenberg AFB CA

Financial Services Office of the Year:

20 CPTS/FMF (ACC)
Shaw AFB SC



Air Force Audit Agency

Fiscal Year 1999 Awards

The Air Force Audit Agency awards program recognizes personnel who strive for and achieve continuous improvement. The program recognizes outstanding performance in achieving the AFAA value statement of *providing world-class audit service to our customers through dedication, innovation, and teamwork.*

Air Force Audit Agency 1999 Centrally Directed Audit Division Excellence Award

Gold Excellence Award

AFAA/FSE Engineering and Environment Division
AFAA/FSO Air and Space Operational Support Division
AFAA/FSP Personnel, Services and Health Care Division

Silver Excellence Award

AFAA/FSC Financial Management Division
AFAA/MSM Maintenance Division
AFAA/MSS Logistics Support Division

Standard of Excellence

AFAA/FSS Special Projects and Financial Support Division

Air Force Audit Agency 1999 Area Audit Office Excellence Award

Eastern Audit Region

European Area Audit Office
Great Plains Area Audit Office
Mid-Atlantic Area Audit Office

Western Audit Region

Midwest Area Audit Office
Mountain Area Audit Office
Northwest Area Audit Office
Pacific Area Audit Office

Materiel Audit Region

Hill Area Audit Office
Robins Area Audit Office
Tinker Area Audit Office
Wright-Patterson Area Audit Office

Air Force Audit Agency 1999 Financial and Support Audits Directorate Centrally Directed Audit Project Team of the Year

Personnel, Services and Health Care Division (AFAA/FSP) "Ambulance Services"

Al Massey	Associate Director
Maria Young	Program Manager
Pauline Barela	Audit Manager
Barbara Bair	Asst Audit Manager
Luella McCabe	Administrative Asst
Karen Ostrom	Andrews AFB MD
Jerry Adams	Andrews AFB MD
Jeffrey Baer	Barksdale AFB LA
Charles Tingle	Barksdale AFB LA
Bruce Adams	Charleston AFB SC
Bob Bostick	Charleston AFB SC
Linda Tranter	Davis-Monthan AFB AZ
Michael Peterson	Davis-Monthan AFB AZ
Jimmy Hale	Dyess AFB TX
George Cole	Dyess AFB TX
Tamara Freitag	Hill AFB UT
Ken Johnson	Hill AFB UT
Jim Quigley	McConnell AFB KS
Darrell Lusebrink	McConnell AFB KS
Bonnie Meland	Minot AFB ND
Larry Kobes	Minot AFB ND
Diana Paulson	Peterson AFB CO
Bonnie Humphrey	Peterson AFB CO
Cindy Wobbe	Peterson AFB CO
Randall Lovett	Peterson AFB CO
Nola McFadden	Robins AFB GA
Joe Esposito	Robins AFB GA
James Horne	Shaw AFB SC
Mary Ann Espelien	Shaw AFB SC
Michael Simmons	Shaw AFB SC
Deborah Corcoran	Sheppard AFB TX
Brent Krueger	Sheppard AFB TX
Clarissa Chambers	Vandenberg AFB CA
Valerie Muck	Vandenberg AFB CA
Roger Scheidt	Wright-Patterson AFB OH
Clara Greene	Wright-Patterson AFB OH

Air Force Audit Agency

Fiscal Year 1999 Awards (Continued...)

Air Force Audit Agency 1999 Materiel and Systems Audits Directorate Centrally Directed Audit Project Team of the Year

Information Systems Division (AFAA/MSI)

"Information Assurance—Closing Known Vulnerabilities in Air Mobility Command Network Computers"

Tim Whalen	Associate Director
Jim Desautel	Program Manager
Raymond Harris	Audit Manager
Tracie Wyburn	Administrative Asst
Evelyn Bethea	Andrews AFB MD
Miladie Sangalang	Andrews AFB MD
Martin Bardak	Andrews AFB MD
Bob Bostick	Charleston AFB SC
Gene Milligan	Charleston AFB SC
Steve McGinnis	Charleston AFB SC
Richard Bullen	Dover AFB DE
Chester Hollingsworth	Dover AFB DE
Tabitha Jones	Dover AFB DE
Luis Correa	Fairchild AFB WA
Joyce Martin	Fairchild AFB WA
James Miller	Little Rock AFB AR
Bernadette Freigy	Little Rock AFB AR
Jeannine Moore	McChord AFB WA
David Thompson	McChord AFB WA
Darrell Lusebrink	McConnell AFB KS
Edwin Kirchgessner	McConnell AFB KS
Myong Brown	McGuire AFB NJ
Harry Deal	McGuire AFB NJ
Larry Ziegler	Scott AFB IL
Pam Jozwiakowski	Scott AFB IL
Daryl O'Leary	Scott AFB IL
Dana Hoock	Scott AFB IL
Mary Ann Espelien	Shaw AFB SC
James Horne	Shaw AFB SC
Benjamin Cazier	Travis AFB CA
Annie Faircloth	Travis AFB CA

Air Force Audit Agency 1999 Local Audit Project Team of the Year

Eastern Audit Region

European Area Audit Office

"Telecommunication Services and Equipment" HQ USAFE, Ramstein Air Base, Germany

Deborah Jeffries	Office Chief
Marc Gustafson	Team Chief
James Szweczyk	Team Chief
Dean Tomlinson	Team Chief
John Knapp	Team Chief
September Browning	Co-Lead Project Manager
Kimberly Parmley	Co-Lead Project Manager
Annette Wholaver	Co-Lead Project Manager
James Kojak	Local Project Manager
Debbie Hunter	Local Project Manager
Steven Jensen	Local Project Manager

Western Audit Region

Northwest Area Audit Office

"Airlift Support to Remote Sites"

11th Air Force, Elmendorf Air Force Base, Alaska

Bill D'Elia	Office Chief
Steve Nebeker	Team Chief
Ron Critzer	Auditor In Charge
Judi Leavins	Program Assistant

Materiel Audit Region

Robins Area Audit Office

"Manpower Support Contracts"

Warner Robins Air Logistics Center, Robins Air Force Base, Georgia

Ron Misamore	Office Chief
Joe Esposito	Branch Chief
Mitch Creel	Co-Auditor In Charge
Mary Butler	Co-Auditor In Charge

Air Force Audit Agency 1999 Staff and Staff Team Awards

Staff Innovator Award

Lois J. Evans	Employee Development Specialist	AFAA/RMT
Tharia B. Corbett-Young	Employee Development Specialist	AFAA/RMT

Secondary Award Winner: AFAA Automated Working Paper Team

Leonard J. Miceli	Staff Auditor/Team Chief	AFAA/DOV
Timothy J. Boyan	Deputy Region Chief	AFAA/MSR
Mary L. Jacobs	Staff Auditor	AFAA/RMT
Jay R. Mart	Staff Auditor	AFAA/FDW
Charles D. Engle	Staff Auditor	AFAA/FDW

Air Force Audit Agency

Fiscal Year 1999 Awards

Quality Excellence Award

Stephen N. Ferrell	Deputy Assistant Auditor General	AFAA/RM
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Secondary Award Winner: AFAA Peer Review Team

George D. Falk	Staff Auditor/Team Chief	AFAA/DOV
Charles L. Palaza	Staff Auditor	AFAA/DOV
Sims S. Walker, Jr.	Staff Auditor	AFAA/DO
Ray M. Jordan	Staff Auditor	AFAA/DOO
Angela R. Freeman	Staff Auditor	AFAA/DOO
George M. Mellis	Staff Auditor	AFAA/DOO

Customer Service Award

Sharon K. Puschmann	Branch Chief	AFAA/MSA
Dale W. Sampson	Branch Chief	AFAA/MSA
Reva J. Whiteaker	Secretary	AFAA/MSA
Sherry Wysinski	Secretary	AFAA/MSA
Tina M. Altevors	Secretary	AFAA/MSS
Earl L. Allen	Auditor	AFAA/MSA
Donald T. Mears	Auditor	AFAA/MSA
Kenneth W. Belles, III	Clerk	AFAA/MSA

Secondary Award Winners:

Julia A. Crowe	Staff Auditor	AFAA/FDW
Jay R. Mart	Staff Auditor	AFAA/FDW
Katrinia S. Trace	Staff Auditor	AFAA/FDW
Sandra L. Henderson	Computer Specialist	AFAA/DOVS

Unsung Hero Award

Gary J. Mlaka	Security Support Technician	AFAA/IM
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Secondary Award Winner:

Kathryn D. Moore	Staff Auditor	AFAA/FDE
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Working Smarter Awards

Billy E. Oswald, Jr.	Comptroller	AFAA/FM
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Secondary Award Winners:

Patricia J. Velasquez	Secretary	AFAA/DOO
Barbara M. Warren	Staff Auditor	AFAA/DOO

Auditor General Award

Stephen N. Ferrell	Deputy Assistant Auditor General	AFAA/RM
Billy E. Oswald, Jr.	Comptroller	AFAA/FM



CERTIFIED DEFENSE FINANCIAL MANAGER TEST

What You Need to Know

by Colonel Maryetta D. Pesola

Last quarter I gave you a short introduction to the Defense Financial Management Certification (DFMC) program (renamed the Certified Defense Financial Manager—CDFM) and the training developed to help prepare for the certification test. This quarter I want to spend more time on the test for certification and update you on training.

For several weeks last year members from each Service and different functional areas got together with Public Law and Department of Defense (DoD) guidance to develop questions for the certification test. Of course the first thing that had to be decided was what kind of questions and what areas were to be included for testing. The questions, once selected, were sent to an expert to insure they met the requirements of a good question. As a result of all this work, three modules, with 80 questions each, were developed. To help the individual study for the test, a percentage was identified to indicate how many questions are in each area as indicated below.

Module 1	Resource Management Environment	
	Government Resource Management Environment	15%
	Defense Resource Management Environment	40%
	Manpower/Personnel Management	15%
	Fiscal Law	15%
	Management/Internal Control	15%
	TOTAL	100%
Module 2	Accounting and Finance	
	Fiscal Law	15%
	Accounting	35%
	Finance	35%
	Auditing	15%
	TOTAL	100%
Module 3	Budget and Cost Analysis	
	Fiscal Law	10%
	Planning, Programming, and Budget	60%
	Cost and Economic Analysis	20%
	Business Management Process Improvement	10%
	TOTAL	100%

The number of questions for Defense Resource Management Environment can be easily determined by multiplying 40% times 80 questions equals 32 questions. This should help you to determine where you might place your emphasis while studying for the exam. The American Society of American Comptrollers (<http://www.asmconline.org>) Web Site is a source of additional information for examination preparation. Not only does this site tell you where to go to get information, but in some cases you can just click to bring the information up on the computer screen.

The first beta testing started in December and continued into January. The beta test was successful in that it identified some test areas that needed to be improved upon. The final results have yet to come out but

comments from the field have ranged from it was a very easy test to cost and budgeting were really hard. The second comment I received was that it was a long test—six hours just to do the three modules and that didn't include the time to read the directions on what you had to do to take the test. This enforces ASMCs advice to take one module at a time. The second set of beta tests started in February based on the training given to personnel in the January classes. Testing at the Sylvan Technology Center is still on track and will start 1 May. Below is an example of questions that you might find on the test:

1. The primary measure of Government/DoD spending is called:
 - a. an outlay
 - b. an appropriation
 - c. an obligation
 - d. a commitment
2. Invitational travel orders are appropriate for travel by all of the following individuals except:
 - a. an individual employed by the private sector
 - b. an individual who is authorized a pre-employment interview
 - c. a non-appropriated fund official employee traveling on non-appropriated fund business
 - d. a person employed intermittently by the government as a consultant or expert.
3. Official Representation Funds can be used to procure Service related mementos for presentation to:
 - a. senior military officers on their retirement
 - b. visiting non-DoD dignitaries
 - c. any DoD civilian in recognition of performance
 - d. the spouse of a deceased Service member

Enhanced Defense Financial Management (EDFM) training started in January and will go through July this year. This five-day course is extremely challenging. There is a lot of material that is covered and if you are not familiar with some of it, you may get lost. Likewise, because there is so much material and people with all kinds of different backgrounds attend these courses, there is not much time to provide detailed explanation at the training site. The EDFM course is not like the Becker preparation course for the Certified Public Accountant examination. You must remember that the Becker course is approximately a six-month course with a lot of additional work on the student's part to ensure the person passes the certification test. The EDFM training course is intended to review financial information and can help prepare you for the certification test but, depending on your background, you will have to spend some additional time preparing for the test.

Now I know some of you are wondering about the answers to the three questions above. The answers are: b, c, b. If you would like to see more examples of questions, go to the ASMC Web Site.



About the Author



Colonel Maryetta D. Pesola is the Principal Assistant for Finance, SAF/FMP. She has a BS from Ohio State University in Business Administration and a MS in Information Management from the State University of New York, Binghamton. Her active duty experience includes audit, cost analysis, and comptroller. Col Pesola was the Comptroller at Pope AFB NC and Osan AB KS. She is a member of the American Society of Military Comptrollers.

Privatization of Utility Systems

by Mr Robert D. Helwig



*This article provides an
overview of the new
program—the process
for privatizing utility
systems—and some of
the financial issues
which will surely be
encountered as utilities
privatization goes into
effect.*

Coming on the heels of military housing privatization is the privatization of military utility systems. In the next few years, the Air Force intends to privatize its utility systems worldwide (water, wastewater, electrical, and natural gas), including those on Reserve and Air National Guard bases. Exceptions will be made for those systems required for unique security reasons or those which would be uneconomical to privatize.

The Air Force financial community will be called upon to review and certify economic analyses (EA) for over 400 utility systems—though often one EA will cover more than one system on a base. These EAs will in turn be submitted to Congress for project approval. This article provides an overview of the new program, the process for privatizing utility systems, and some of the financial issues which will surely be encountered as utilities privatization goes into effect.

Program Overview

Legislation enacted as part of the Fiscal Year 1998 Defense Authorization Act, 10 USC 2688, provides the statutory authority to privatize Air Force utility systems. The statute authorizes the military Services to convey ownership of utility systems, including certain supporting real estate interests, to private districts, companies, or other entities. The new owner will operate the system and provide the utility service to the military installation for a service charge. As consideration for the conveyed system, the new operator must pay the military Service its fair market value, either as a lump sum or in the form of reduced charges for the utility service. The statute requires the military Services to use competitive procedures where possible to select purchasers of the systems. Congress must be notified 21 days before any system may be conveyed.

Utility systems are the structures and mechanisms for distributing a utility on the installation and should not be confused with the commodity itself. For example, a water utility system would include the pipes, but not the water running through the pipes. In most cases, the commodity can be purchased separately from the Services of the utility system provider. The four main types of systems to be privatized are electricity, natural gas, water, and wastewater; however, the legislation is broad enough to include other systems such as steam generation, chilled water, and heated water.

The Air Force has 640 utility systems in its inventory at 168 major and minor installations. Of this total, 78 systems are already privately owned, 98 have been identified as exempt, and 23 have been identified as being owned by other entities, such as host nations. This leaves 441 candidate systems to be privatized.

Unlike housing privatization, the military Services have been given little latitude in deciding whether or not to privatize utility systems. The Secretary of Defense's Reform Initiative, issued on 10 November 1997, directed the military Services to privatize all utilities by 1 January 2000, except where they were needed for unique security reasons or where it was uneconomical. Defense Reform Initiative Directive (DRID) #9, signed by the Deputy Secretary of Defense, formalized this requirement on 10 December 1997. The privatization deadline was later revised to 30 September 2003, by DRID #49, dated 23 December 1998. DRID #49 also established interim goals requiring all feasibility determinations to be complete by 30 September 2000, and all requests for proposals to be issued by 30 September 2001. DRID #49 stated that exemptions from privatization could be taken for unique security concerns or where it would be uneconomical; however, such exemptions should be rare and must be under the authority of the Secretary of the military department.

To meet this robust schedule, the Air Force has established a three-phase process to implement its privatization program and has hired a team of contractors to assist in implementing the program. These contractors are performing a majority of the technical tasks from feasibility analysis to project execution with oversight from Air Force functional areas such as civil engineering, contracting, general counsel, and financial management.

Phase One is the Preliminary Feasibility Assessment which defines the requirement and determines the feasibility of meeting the requirement through privatization. Phase One includes the Operational Impact and Risk Management (ORM) analysis to determine if the system is required for unique security reasons. Phase One also includes a preliminary economic analysis based upon a 25-year cash flow comparing the privatization alternative with the status quo government-owned alternative.

Phase Two is the Comprehensive Analysis in which the project is refined and the Request for Proposals (RFP) is developed. Phase Three is Project Implementation during which the RFP is issued and the private utility provider is selected. It is during Phase Three that the certified economic analysis is prepared, reflecting actual costs based upon the selected proposal.

Financial Issues

Two financial issues are of great concern because they are statutory mandates: the economic analysis and the requirement that the Air Force receive fair market consideration for conveyance of the system.

The statute states that a conveyance of a utility system may not be made until 21 days after an economic analysis is received by the appropriate Congressional committees. The economic analysis must be based upon accepted life-cycle costing procedures approved by the Secretary of Defense. Furthermore, it must satisfy a two-prong test. First, the long-term economic benefit of the conveyance to the United States must exceed the long-term economic cost of the conveyance to the United States. Second, the conveyance must reduce the long-term costs of the United States for utility services provided.

Three-Phase Project

•Phase One

Preliminary Feasibility

Assessment

•Phase Two

Comprehensive

Analysis

•Phase Three

Project Implementation

Privatization of Utility Systems (Continued...)

Generally, an economic analysis is a decision-making tool for making rational decisions among several alternatives. Under the utilities privatization statute, the economic analysis is the approval document submitted to Congress. For utilities privatization, only two alternatives are considered, the *status quo* and privatization. Usually EAs consider more than two alternatives—however, for utilities privatization, the effect of OSD policy is that only two alternatives need to be considered. The Air Force intends to satisfy the first prong of the test with a narrative concerning the long-term economic benefits of each privatization project. This narrative should reflect benefits derived from construction to correct system deficiencies, timely renewal and replacement, and improved operations and maintenance.

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The life-cycle costing procedures approved by the Secretary of Defense are reflected in DRID #49. It states that the economic analysis must take into account the "should" costs of operation, maintenance, and system improvements, i.e., the costs which would be incurred by the Department if the systems were operated and maintained in accordance with accepted industry practices and all applicable legal and regulatory requirements. Consideration of "should" costs means that costs which have not actually been incurred in the past will be included in the economic analysis. This approach obviously risks inclusion of speculative "wish list" costs and conscientious oversight will be required to ensure an accurate reflection of the "should" costs included in the *status quo* alternative.

Given the newness of the program and the lack of empirical data in the Phase One Feasibility Determination, a 20 percent margin is employed in reaching the go-ahead decision. That is to say, if the costs of privatization are within 20 percent of the *status quo* alternative, the project will proceed to the Phase Two Comprehensive Analysis. The margin is intended to make sure that good candidate projects are not excluded based upon faulty financial assumptions. This may result in some Phase Three reversals where proposed long-term privatization costs actually are greater than the long-term *status quo* costs.

The other important financial issue is the requirement for fair market value consideration. The statute states that the Secretary shall require as consideration for the conveyance an amount equal to the fair market value (as determined by the Service Secretary) of the conveyed system. Such consideration may take the form of a lump sum payment or a reduction in charges for the utility services provided. Lump sum payments are credited at the election of the Secretary to (a) an appropriation for the procurement of the same utility services, (b) an appropriation for carrying out energy savings or water conservation projects, or (c) an appropriation for improvements in other utility systems.

A question immediately arises as to the actual value of the utility systems which are proposed for conveyance to the private sector. Such value will be affected by many factors including (1) the condition of the existing system, (2) the total available market which can be served by the system, (3) the additional income to the provider generated by the system, (4) the operational requirements placed on the system operator to satisfy military requirements, and (5) the ultimate allocation of economic risk stemming from terms and conditions connected to the conveyance and service contracts.

In Phase One, the preliminary economic analysis employs the concept of replacement costs new less depreciation (RCNLD) to derive a value of the system conveyed. This means that the value of the system would be the cost to replace the system components, depreciated to reflect the life of the system.

This gives some understanding of the system's value to the government, but it is not necessarily the same value the market will place on it.

Where competitive procedures are employed and there are numerous proposers, the Air Force can have a high degree of confidence that the market has appropriately priced the system and that the Air Force is receiving fair market consideration for the conveyance. Where the selection is based on a sole source, usually occurring in a regulated environment, methods must be developed to ensure that the Air Force is receiving fair market consideration for the system.

Calculation of the consideration should be easily accomplished where payment is made in a lump sum. Where consideration is reflected in a reduction of utility system charges, it may be necessary to establish a benchmark as to what the charge would be without conveyance of the system and what is the charge proposed including conveyance of the system. Where the system is in degraded condition and where the service market is limited to the installation, the fair market consideration may not be substantial.

Conclusion

Utilities privatization is like a fast-moving train. One hundred and twenty-three systems have been identified to go on to the Phase Two Comprehensive Analysis and RFP development. Like the privatization of housing, the privatization of utilities reflects a major paradigm shift in the way the Air Force does business. It is a shift from owning and controlling assets in-house to managing the supply of privately provided services. Under the new paradigm, the financial community will have an enormous role to play, both in evaluating the merits of privatization alternatives and in ensuring that the privatization deals that the Air Force enters into are financially sound.

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About the Author

Mr Robert Helwig is currently the Deputy Director of Competitive Sourcing and Privatization, Deputy Under Secretary of Defense for Installations. He has BAs in Political Science and French from the California State University at Long Beach; an MA in International Policy from the Monterey Institute of International Studies; and a JD from the National Law Center, George Washington University. Prior to assuming his current position he was a financial analyst for the Deputy Assistant Secretary, Cost and Economics (SAF/FMC) where he was actively involved in both housing and utilities privatization. Before coming to SAF/FMC he worked for the Air Force Civil Engineer and was one of the original members of the Housing Revitalization Support Office (HRSO), established under the Secretary of Defense for Industrial Affairs and Installations.

Congressional Concern Causes New Emphasis on an Old Process: NEW START NOTIFICATION

by Mr Thomas McLemore



*...Congress has the
Constitutional right to
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the Air Force spends its
money.*

Until recently the Department of Defense (DoD) enjoyed a fair amount of leniency with regard to new start notification procedures. Congress allowed the Air Force to conduct business with the understanding that they would be notified in the event of a new start. While not violating any regulations, the Air Force provided informal notification on what we considered a new start. Not any more. The reins have been pulled in and Congress is cracking down on potential violations. So serious are they that in their FY99 and FY00 Department of Defense Appropriation Bills (P.L. 105-262 and P.L. 106-79, respectively) they chastised the Air Force for its failure to formally notify and allowed for punitive punishment against those responsible.

Congressional notification of a new start is not a new responsibility. It has been an element of the DoD Financial Management Regulation (7000.14-R, Vol 3, Chapter 6) in one form or another since the 1950s. So why the recent commotion? Truthfully, we brought it on ourselves. The Air Force, over the past few years, has periodically failed to provide Congress formal notice before initiating new starts. By failing to do so, we undermine the most important concept of the checks and balances established by our founding fathers; that of separation of power. The Executive Branch does not determine how taxpayers' dollars are spent, that is solely the job of Congress. While the degree to which this happens has been the cause of much debate for many years, the facts remain the same—Congress has the Constitutional right to know, even direct, where the Air Force spends its money. Whether it was an oversight, an attempt to forego the sometimes greater than two-month waiting period, or simply a mistake, the Air Force neglected its responsibility. The *New York Times* reported in its 22 July 1999 edition that *the Pentagon defied the law and the Constitution by spending hundreds of millions of dollars on military projects that lawmakers never approved—[C]ommittee staff members said these practices were a chronic and worsening problem adding up to billions of dollars spent improperly and illegally over the past decade.* As a result, Congress requested the Secretary and Chief of Staff of the Air Force explain, in person, why this happened; and rest assured that despite the scenic ride across the Potomac River, it was not a pleasant trip.

After the negative press report and Congressional concern, the Assistant Secretary of the Air Force (Financial Management & Comptroller) and the Assistant Secretary of the Air Force (Acquisition) di-

rected the formation of a task force to undertake the issue. The New Start Task Force, headed by Ms Pat Zarodkiewicz, Director of Budget Investment, was convened in August of 1999. Comprised of representatives from SAF/AQ/FM/GC/IG, AF/IL/XO/XP, and the Air Force Audit Agency (AFAA), their charter was simple; develop detailed guidance, policy, and procedures for those in the field facing these critical decisions. How do I know if it is a new start? What is the process if it is a new start? How do we get the word out? How do we measure our success? These were the questions that the Task Force prepared itself to answer.

On 2 December 1999, Ms Zarodkiewicz presented the team's plan to the Secretary of the Air Force, F. Whitten Peters, and he approved.

How do I know if it is a new start? As defined by the Office of the Under Secretary of Defense, Comptroller, a new start is *any program, subprogram, modification, project or subproject not previously justified by the Department and funded by the Congress through the normal budget process*. Congress, in their 1999 House Appropriations Committee Conference Report (**House Report 105-591**) identified new starts as pertaining to *specific appropriation line-items and include any new programs, projects, subprojects, or modifications that were not disclosed to Congress in the justification material*. These definitions indicate efforts justified in the President's Budget (PB) or Congressionally added to an appropriation are not considered a new start. Simply put, if Congress does not know about your efforts in a certain appropriation, then consider it a new start. Note the phrase *in a certain appropriation*. If the effort you are about to start is being accomplished in another appropriation (in either your department or elsewhere), then Congress must still be notified.

While Operations and Maintenance (O&M), Military Construction, Military Family Housing, and the Military Personnel Account (MPA) may seldom, if ever, find themselves in a *new start* situation due to the nature of each appropriation, it is important to note that both Congress and OSD have remained open to the possibility of such an occurrence. However, such a program would be a rather large, highly involved program that would more than likely only be undertaken at Headquarters Air Force.

There are some gray areas where it is not quite so clear. For instance, changes in program content or acceleration into an earlier fiscal year should be treated as new starts. Take these two real life scenarios for example:

C-5 Modernization—The modernization of the C-5 started with Phase 1, High-Pressure Turbine Replacement (HT-90) and Avionics Modernization Program (AMP). Phase 1 was to be the baseline for the entire modernization effort. Studies to determine the requirements for a proposed Phase 2 began in FY99 after funding was obtained by below threshold reprogramming. It was believed that these studies were justified under Phase 1 because that was the baseline for the entire modernization effort. They were not, however, and the Air Force never formally notified Congress of the new start Phase 2 studies. *Formally* is the key word here. The Air Force provided updates to professional Congressional staffers during the annual *Staffer Day* briefings regarding the acceleration of the C-5 AMP. However, as Secretary Peters states in his New Start Video, *such informal notice does not get to members of the Appropriations Committee staffs and does not discharge our Constitutional obligations*.

What is a New Start?

- *As defined by USD(C), a new start is any program, subprogram, modification, project, or subproject not previously justified by the Department and funded by the Congress through the normal budget process.*
- *House Report 105-591 identified new starts as pertaining to specific appropriation line-items and include any new programs, projects, subprojects, or modifications that were not disclosed to Congress in the justification material.*

New Start Notification (Continued...)

Aircrew Laser Eye Protection (LEP)—This joint Air Force/Navy program was identified in the Air Force justification material as beginning in FY00, after a two-year hiatus. However, its priority was increased and work began in FY99. Even though it was justified to Congress for FY00, we failed to notify them that the effort had been accelerated into FY99.

Not all cases result in a program requiring new start notification. If your program runs longer than expected and consequently reaches into the next fiscal year, this is merely an extension of the effort and therefore not a new start. However, the main point we want to emphasize is if you are unsure, then ask the question. It is much better to err on the side of caution rather than fiscally obligate the Air Force without the proper Congressional notification.

What is the process if it is a new start? Those in the field will have the first opportunity to identify a new start. Therefore, they are our first line of defense. As such, a New Start Validation Form (Figure 1) is now required prior to the obligation of funds in the RDT&E and procurement appropriation. The System Program Director and the Program Control Chief will sign the form. They must validate one of four statements before contracting action can begin: (1) the program was budgeted and appropriated for, (2) the program was a congressional add, (3) the program is a new start but the proper congressional notification has taken place (attach funds release document), or (4) HQ USAF has advised that new start notification was not required (attach documentation).

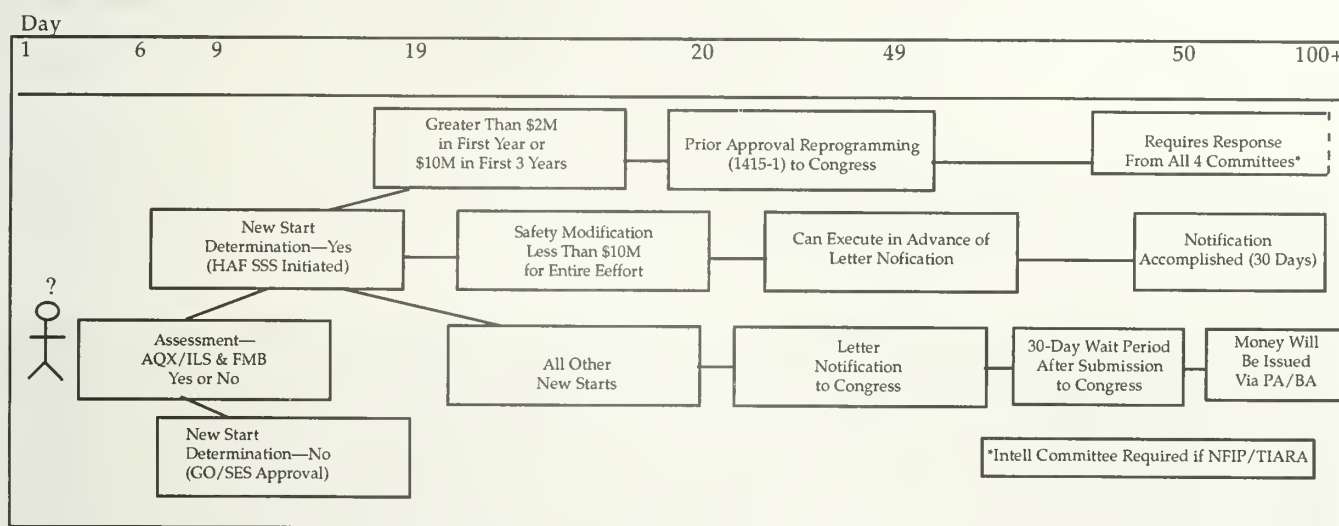
Figure 1 - New Start Validation Form

In accordance with AFI 63-101, I have validated the following prior to approving this contracting action (one of the following must be answered yes):		
	Yes	No
1. Program was budgeted and appropriated. Effort was budgeted in the President's Budget Submission and is consistent with program direction provided by Defense Appropriations Conference language and/or marks. Fiscal year of President's Budget Submission must match fiscal year of funds being used. This effort is not a new start.		
2. Program was a Congressional add. Effort was not requested in the President's Budget Submission, but funds were appropriated by the Defense Appropriations Conference and effort is consistent with program direction provided by Defense Appropriations Conference language and/or marks. Fiscal year of marks must match fiscal year of funds being used. This effort is not a new start requiring Congressional approval. SAF/AQX or AF/ILS Program Authorization attached.		
3. Program is an out-of-cycle New Start. Effort is an out-of-cycle new start for which Congressional notifications/approval has been accomplished as reflected on the Secretary of the Air Force funds release document. SAF/AQX or AF/ILS Program Authorization attached.		
4. HAF has advised that new start notifications are not required (documentation attached).		
<div style="text-align: right;">_____ System Program Director</div> <div style="text-align: right;">_____ Program Control Chief</div>		
Department of Defense Appropriations Act, 2000, Public Law 106-79 Sec. 8096. None of the funds in this Act may be used to compensate a DoD employee who initiates a new start program without notification to OSD and the Congressional Defense committees, as required by DoD financial management regulation.		

Always being able to validate statement one or two would make for an easy process. If the effort is clearly identified in the justification material or if it was a Congressional add then you have satisfied statement one or statement two, respectively. As written, statement two is tough to get around; Congress either gave you the money or they didn't. However, statement one poses more of a dilemma. Let's say the effort does not exactly fit the justification material or you feel it is too open for interpretation; then what do you do? Ask the appropriation manager. When a new start question arises, together with their division chief (GS-15/Col level), the appropriation managers will make a decision based on the description of the effort and the supporting justification documentation for the program. "Maybes" and "no consensus" will be elevated to the directorate (SES/GO level). In all cases, if you ask the question, you will receive an official response. This response (most often a funds release or Staff Summary Sheet), should be attached to the New Start Validation Form, which is then stored with the contract. If determined to be a new start, then SAF/FMB will work with the functional office to prepare and submit the appropriate paperwork. Once Congress approves, you may proceed having satisfied statement three of the New Start Validation Form. If the effort is determined not to be a new start by HAF, then statement four is satisfied.

Once an effort has been declared a new start, Congress has to be notified. All new starts, regardless of dollar amount, require notification. However, OSD notification procedures vary based on the magnitude of funding. The general rules are these: (1) any new procurement line item, procurement program, procurement subprogram, modification (except for safety modifications less than \$10 million), RDT&E program element, RDT&E project or RDT&E subproject with an anticipated first year cost exceeding \$2 million or \$10 million over the first three years requires a prior approval reprogramming action notification (DD 1415-1), (2) any program not otherwise requiring prior approval action requires a letter notification, in advance of initiating, and (3) safety modifications costing less than \$10 million may be initiated in advance of Congressional notification. (See Figure 2)

Figure 2 - Congressional Notification Decision Tree



How do we get the word out? Numerous efforts were developed to ensure that we created awareness, educated, and reached all those involved in these types of decisions. To begin, a policy letter signed by Secretary Peters emphasized the importance of the matter. Updates to AFIs 23-205 (*Managing the Procurement Material Programs*), 63-101 (*Acquisition System*), and 65-601V1 (*Budget Guidance and Procedures*) and AFFARS Part 5332 followed.

The next effort, which you may have attended, was the road show. A multifunctional team, composed of task force members, traveled to more than a dozen locations giving a mandatory training session. The session consisted of a brief video by the Secretary of the Air Force explaining the importance and far reaching implications of this matter. Following the video, the team delved into the legal basis and Congressional interest of the matter. Next came new policies and procedures, finishing with a number of case studies. A CD-ROM/Web-based training module is in the works as a more permanent training method. In conjunction with the web-based training, a new start home page has been created. Located at the SAF/FM web site, it provides a centralized location where policy letters, AFI updates, briefing slides, even the Secretary's video can be found. The direct URL address for the web site is <http://www.saffm.hq.af.mil/FMB/FMBI/newstarts/newstarts.shtml>. Or you can go to the SAF/FM web site at <http://www.saffm.hq.af.mil>, click on the FMB tab at the top, then on FMBI Items of Interest at the left of the screen (or under SAF/FMB Directorates you can click on SAF/FMBI). From there, click on New Starts Home Page to enter. (Note: these addresses are case sensitive.)

The final efforts comprised of increasing awareness at various financial and program reviews. These included Spring Execution Reviews, Investment Budget Reviews, Program Executive Officer Reviews and Portfolio Reviews. We included articles in such professional publications as *The Air Force Comptroller* and the *AQ Newsletter*. Training slides were posted on SAF/AQ/FM and AF/IL web sites. And we have, or intend to provide, training at the American Society of Military Comptrollers Professional Development Institute, Single Managers Conference, Acquisition Contracting Conference, Acquisition Logistics Reform Week, and Acquisition Law Conference.

How do we measure our success? The AFAA and IG developed an oversight and inspection regimen that would assure the Air Force is doing the best job possible. An IPT team, lead by the AFAA, reviewed the FY00 and FY01 President's Budget (PB) submissions. Doing this allowed the team to compare the FY00 budget request of the FY00 PB to the FY00 execution shown in the FY01 PB; the same process used by Congressional staffers to identify unreported new starts. The AFAA also established a Mid-Year Management Review to assess the training and review the reporting process. The IG focused their efforts after the AFAA reviews. Any negative findings by the AFAA would allow the IG to investigate where the break down occurred. Coupled together, the AFAA and IG provided a safety net that otherwise would not exist.

The New Start Task Force has come a long way in a short time. Word has gotten out and awareness is increasing. However, we do expect, and encourage, many questions to ensure no programs slip through the cracks. As Mr Hale, SAF/FM, states, *the efforts and accomplishments of this task force mean nothing if we, the Air Force, fail to improve Congressional new start notifications. This cannot be done without the determination and dedication of our Financial Management, Acquisition, General Counsel, and Logistics personnel in the field. Their commitment to this program is essential for its success.*

Although a few challenges still await the team, the battle they faced last September has been won; yet the war lingers on. We must be ever vigilant of our Air Force resources and their inherent responsibilities. If we aren't, Congress will take away our authority to initiate new starts and execute programs essential to the Air Force's mission.

HAVE A NEW START QUESTION? CALL YOUR FUNCTIONAL OR APPROPRIATION MANAGER.

Appropriation Managers:

- 3010 (Aircraft Procurement)—Mr Ron Nuss, SAF/FMBIZ, DSN 224-4642
- 3011 (Munitions Procurement)—Mr Ron Wells, SAF/FMBIX, DSN 224-4644
- 3020 (Missile Procurement)—Lt Col Delane Aguilar, SAF/FMBIX, DSN 225-0009
- 3080 (Other Procurement)—Mr Ron Wells, SAF/FMBIX, DSN 224-4644
- 3600 (RDT&E)—Mr John Uperti, SAF/FMBIZ, DSN 614-4603

Functionals:

- SAF/AQXR—Ms Debbie Hughes, DSN 425-7241 (3010/3020)
- SAF/AQXR—Mr Frank Sosa, DSN 425-7209 (3600)
- AF/ILSR—Mr Jim McAllister, DSN 225-7707
- AF/ILSR—Ms Deborah Erickson, DSN 225-7030

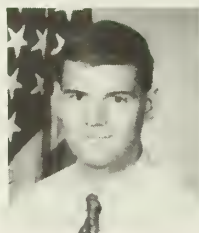
Special Access Programs:

- SAF/FMBMB—Ms Olga Crerar, DSN 224-1319

Policy:

- SAF/FMBMM—Ms Marti Maust, DSN 225-0305

About the Author



Mr Thomas McLemore is currently a Program Support Analyst for the Air Force Director of Budget Investment, Deputy Assistant Secretary (Budget). He has a BA in Mathematics from Washington College and is currently working toward his MPA at George Mason University. He is actively involved in the New Start Task Force acting as the facilitator. He is a recent graduate from the Palace Acquire Intern program, coming to SAF/FMBI from Dover AFB. He is also a member of the American Society of Military Comptrollers (ASMC).



Department of the Air Force

Certificate of Professional Development in Financial Management



has successfully fulfilled the guidelines and is hereby awarded the
Professional Development Designation

The SAF/FM Guidelines were developed to help people meet a certain level of professional development. As a result, we established three levels of education and experience that people could aspire to in their careers. The Command FMs felt it was only fitting that we recognize people meeting these goals with an appropriate certificate. The Air Force Comptroller takes this recognition one step further by applauding the following people for receiving their certificates during the last two quarters.

Financial Management - Level I

ACC
Capt Brian M. O'Connell
Capt Lester A. Weilacher
AETC
Ms Beth McKeithan
Mr Cornelius T. Peoples
Mr Gary G. Stevenson
AFAFO
Lt Col Frederick Dudek
Mr David Gruba
Maj Eric Gutzait
Ms Rebecca Weglage

AFSOC
Capt Michael J. Halloran
Capt Brent R. Hatch
Capt William P. Martin
AIA
Ms Nonna L. Carlson
Mr Jim Chapman
Ms Sherri Demmel
CMSgt Robert A. Miller
AMC
Capt Jay Ayes
Mr Wes Breeding
Pat Davis

Jackie Gaines
Capt Tim Landvogt
SMSgt Ed Pridmore
Maj Chris Russell
Mr Brion Schwebke
Maj John Stone
PACAF
SMSgt Diane Carlson
SMSgt David M. Currier
SMSgt Gerald E. Dobey
Capt Richard M. Fulton
MSgt Karen L. Henager
Mr George G. Horton

Maj Kyle W. Kuhn
Lt Col Thomas Lies
SMSgt Cynthia Martinez
MSgt Angela M. McGinnis
Mr Ruben R. Murrillo
Mr Dennis C. Patch
SMSgt Randall J. Powers
MSgt Jeffrey B. Pridmore
Capt Taison K. Tanaka
Capt Curtis G. Tenney
MSgt Joseph B. Wingo
SMSgt Michael D. Witsman
USSTRATCOM
Mr William E. Albertson

Financial Management - Level II

ACC
Lt Col Edwin R. Newcome
Lt Col Neil Carter
Lt Col Michael C. Liska
Lt Col Patrick M. Coley
Lt Col Darryl S. Middleton
AETC
Maj Juan Limon
Lt Col Roy J. Sanders
AFAFO
Mr E. Lee Franklin
Mr Thomas Prochazka

Maj Joseph Garcia
AFSOC
Lt Col Gary W. Minor
Maj Stephen A. Fitzgerald
Mr Stephen R. Herrera
AIA
Col Larry E. Trower
Maj William R. Timmons
Mr Ron Wonson
AMC
Ms Melanie Lazor

Lt Col Nancy Brunscole
Lt Col Cliff Rhodes
PACAF
Maj Charles H. Fulghum
Maj Michael A. Young
Lt Col Thomas P. Reilly
Lt Col Michael A. Benjamin
Maj Ottis L. Hutchinson Jr.
Lt Col Ricky Valentine
Maj Thomas O. Major
Lt Col Jim G. Godfrey

Maj Robin B. Hinote
Maj Paul L.J. Sinopoli
Mr Kenneth R. Von Deylen
Ms Cynthia Weston
USSPACECOM
Ms Deborah Weaver
USSTRATCOM
Maj Gary J. Nanfito

Financial Management - Level III

AETC
Col J. Robert Adams

AFSOC
Mr William S. Rone

SAF/FMC
Col Gordon Kage III

SAF/FMP
Lt Col Fred Scheppele

Program Director



Assistant Secretary of the Air Force
Financial Management & Comptroller





NOTES FROM THE:

Deputy Assistant Secretary, Cost & Economics

by Mr Joseph T. Kammerer

The 33rd Annual Department of Defense Cost Analysis Symposium (ADODCAS), was held in Williamsburg, Virginia, in early February. This event was a great opportunity for cost analysis professionals to develop their technical skills, and discuss issues of general interest to the government financial management community. The symposium had three training tracks; an intermediate cost analysis track, an advanced cost analysis track, and a theme-related track. This year's theme was Force Structure Costing, particularly apt due to the approaching Quadrennial Defense Review (QDR).

Individuals from across Services attended the theme-related training sessions. A panel discussion led by the OSD Cost Analysis Improvement Group (CAIG) provided an overview of what the DoD infrastructure consists of and issues related to the upcoming QDR. The panel defined infrastructure as the activities that provide support or control of military forces from fixed locations. Though these activities do not directly apply combat power, combat forces can not be equipped, trained, or deployed without them. Due to the limited ability to reduce support infrastructure without affecting forces, the pace of reduction is slowing and aside from further BRAC actions, most of the savings remaining is located in competitive and strategic sourcing. The panel reviewed the status of DoDs ability to estimate infrastructure costs. While models exist for looking at all aspects of infrastructure, there is no single, integrated tool allowing a consistent look.

The tools DoD uses to estimate force costs have tended to take an aggregate, top-down approach. The granularity achievable with these tools is ill suited to the changed military environment: new missions, new types of units, new systems. Unit-based force and infrastructure costing is an approach that seeks to link capabilities to costs at a low level. By tracking cost drivers, we can see how manning assumptions, equipment types, and ops tempo will affect cost. Existing tools are more suited for steady-state peacetime operations. The current operations (i.e., peacekeeping) require accurate methods of contingency costing. Underway is an effort to provide a tool for financial manag-

ers to calculate costs above normal day-to-day operations. Experience in Bosnia showed estimating contingency cost errors attributable to 3 main causes: changed missions, errors on cost factors, and activities not considered. The new tool will alleviate the latter two factors.

The Air Force Cost Analysis Agency (AFCAA) has been researching ways to better integrate the needs of customers with the tools used and the data available to perform estimates. One of the primary models is SABLE—Systematic Approach to Better Long-range Estimating. This model targets quick-turn squadron level changes to force mix. Other estimating models, such as ACEIT or PRICE target acquisition. Historically-based cost estimating relationships (CERs), Air Force Cost Analysis Improvement Group's flying hour factors, and tables in AFI 65-503 are other tools available. However, these tools are limited to analyzing only a portion of Air Force total obligation authority (AF TOA) where a more comprehensive system is required. This is why the Comprehensive Force Structure Cost Model is needed. When finished, this tool expects to provide a life cycle cost model that captures changes to AF TOA (including infrastructure and support costs) with respect to force structure changes.

A key aspect of ADODCAS was Service Day. This provided me an opportunity to discuss specific issues of interest to Air Force members. I provided an overview of upward and downward pressures on the Air Force budget. In addition, the AFCAA provided presentations illustrating the difficulties involved in obtaining accurate operations and support (O&S) costs, current earned value management initiatives, development of the force cost model, and the Air Force program projection. Finally, Col Gordon Kage discussed professional development within the financial management career field.

The 33rd ADODCAS was a success, providing training and insight into defense issues, as well as providing an opportunity to associate with individuals from financial management across the DoD. For further information about the symposium, reference the web site at www.ra.pae.osd.mil/adodcas/.

NOTES FROM THE:

Deputy Assistant Secretary, Financial Operations



by Mr John J. Nethery

FOCUS: Professional Development and Training Opportunities

The Defense Financial Management (DFM) training kicked off in January with great reviews. This DoD Service-sponsored course is a much needed course that addresses DoD financial topics in resource management, accounting and finance, cost, and budget. We have had overwhelming response from the field making this course very competitive. The course will continue through July at selective sites and there are plans to bring it back next year. For more information, check out the DFM article on page 4. If you have more questions, contact your point of contact listed on the SAF/FM Web Site, click on Professional Development page, then click on the Information Section.

APDP Records Information. All acquisition personnel are advised to review their records at Web Site http://www.safaq.hq.af.mil/acq_workf/training/. Click on *Acquisition Surf* on the left side of the screen. Personnel who completed courses pre-DAWIA (Defense Acquisition Workforce Improvement Act) may note their acquisition information is incomplete. Points of Contact (POC) are also noted at this Web Site if you need further information.

Web-Based Financial Management Training. Over the last few months, we have updated the SAF/FM Web Site with links to several new training tools. Through the course of our travels and conversations with other Commands and Federal Agencies, we often find many tutorials or training programs that we believe could be useful to the Air Force financial management network. Following is an updated list with the current link and a brief description of the content of the Web Site (this info will be in html format on the SAF/FM Web Site):

Systems Acquisition School

[http://www.tasc.hexagon.net/Virtual Schoolhouse/
Customers/SAS/homepage/mainframe.htm](http://www.tasc.hexagon.net/Virtual%20Schoolhouse/Customers/SAS/homepage/mainframe.htm)

This site has the following courses available: Acquisition Reform, Activity Based Costing, Contract Repair Enhancement Program, Current Topics in Financial Management, Earned Value Management System, Integrated Product Support, Modification Management, Risk Management, and Weapon System Pollution Prevention.

PPBS Tutorial

[http://www.xp.hq.af.mil/xpp/training/ppbstutorial/
start.htm](http://www.xp.hq.af.mil/xpp/training/ppbstutorial/start.htm)

This site contains a tutorial on the Planning, Programming, and Budgeting System. It introduces a new programmer to the PPBS process with brief discussions of the planning, programming, and budgeting phases and the associated documents and products developed in each phase.

RA Tutorial/Intro to Fin Mgmt

<http://www.saffm.hq.af.mil/saffmra/>

This tutorial provides the basic concepts of financial management and will help new financial managers learn the terminology of resource management. It was designed to provide a newly appointed resource advisor with an overview of the Resource Management System, but it would be useful for any new financial manager to become familiar with the information contained in the tutorial.

Certifying Officer/Accountable Official Tutorial

<http://www.saffm.hq.af.mil/coaotut/>

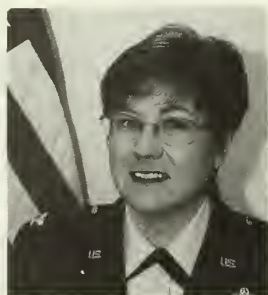
This course is designed to familiarize financial managers with their duties and responsibilities as a certifying officer or accountable official in the Resource Management System. It is broken down into three modules: TDY, PCS, and Purchase Card. New modules will be added as additional information and policies are developed.

Comptroller Contingency Training Course

<http://www.saffm.org/ccf/html/ccf.htm>

This course is designed to be a prerequisite for enlisted personnel deploying as an agent or for others deploying to an agent operation. This course explains the basics on how to manually perform agent accountability and how to manually prepare documents. It currently contains 16 modules written in a Microsoft Word format that can be downloaded and printed by the student.

Continued on Page 35



NOTES FROM THE:

Air Force Accounting and Finance Office

by Colonel Martha M. Beatty

Congratulations to all the FM nominees and winners! I had the opportunity to sit on two panels this year and was impressed with the quality of folks we have working the very tough issues. One of the common traits I saw among all the nominees was people leaning forward to do more than *just their job*. That's what it takes. This quarter's article talks to just that...stepping out from behind the desk...getting involved where it may not be strictly your job...and partnering for success!

The AFAFO has been in existence for 18 months. Initially our belief was that we needed to partner with DFAS and the MAJCOMs on FSO operational procedures. What we've learned is that *we still need to get out from behind our desks, we still need to get involved where it is not strictly our job, and that partnering for success really works!*

Take military pay, for example. Technically, much of the work flows from military personnel offices to DFAS without touching the customer service area of the FSO. And yet when entitlements don't hit, who takes the flak? It falls right back in the laps of the FSO. To resolve these problems, we've initiated a quarterly working group with AF/DP, AFPC, DFAS, and SAF/FM. The purpose is to enhance the communication between all the players and make sure entitlements AF/DP signs up to can be paid either through the system or manual work arounds. Simple communication errors between DFAS and AFPC set off a myriad of delays in payment of initial enlistment bonuses last year!

Bases can use this same logic to prevent problems from arising at base level. When was the last time the FSO and MPF Chief or Housing Officer of Flight Management Officer sat down to discuss issues? If it has been more than three months, you are putting your customers in jeopardy of a late payment. Often, these offices *assume* we can simply process their requests and we all get too busy to sit down and strategize the best process.

Another example is the recent implementation of mandatory EFT and Central Contract registration for vendors. While strictly speaking this issue was between the Contracting arena and DFAS, who gets *hammered*

when vendors don't get paid. By working closely with DFAS and SAF/AQ, we were prepared when Secretary Lynn mandated implementation of the 1996 Act. His memo of 30 December 1999 required OSD and DFAS to begin returning contracts and invoices 1 February 2000. DFAS Headquarters provided implementing instructions on 27 January 2000. The Denver network and SAF/AQ had already been talking about the possibility of a 20 to 30% reject rate. Immediately, SAF/AQ went into action to mandate that the field clean up their databases and bring on those vendors not complying with the law. In addition, the AFAFO and SAF/AQ worked with the Denver network to ensure the implementing instructions sent to the network made sense and that DFAS *take a hard* look at the clauses and requirements before returning an invoice. While not perfect, the rate of return for invoices was much less than the train wreck first envisioned. The other Services were not as involved and fared much worse.

Nearly all the FSO nominees and award winners embraced this same principle. Those with the lowest interest costs stepped away from their desks and found ways to reduce Air Force caused interest by working with contracting and *chasing* receiving reports. Others worked with commanders and resource advisors to deobligate excess funds for critically needed programs. As a result, they partnered for enhanced mission success.

What can you do to enhance your own mission success? Stay involved. At the MAJCOM-level, continue the communication with your counterparts in transportation, contracting, and personnel. When our representative to PDTATAC asks for coordination of suggested changes to the Joint Travel Regulations, look at them carefully. Too often our policy makers don't have the perspective you do. At the base-level, lean forward and talk to your customers and those offices that impact pay. Be involved in IPT processes, which uses a cross-functional approach, to solve common problems.

I'm looking forward next year to seeing *your name* among the very best in the Air Force!



NOTES FROM THE:

Auditor General of the Air Force



by Mr Jackie R. Crawford

Audit Independence

Recently, considerable discussion has ensued in audit and management circles regarding independence criteria for government audit organizations. Accordingly, this article discusses audit independence and how it applies to the Air Force Audit Agency (AFAA).

"Independence" is a key concept for the auditing profession. The *Government Auditing Standards* requires both the auditor and the audit organization to remain free from personal and external impairments to independence and to maintain an independent attitude and appearance. The independence standard is further defined for auditing internally (internal auditors) and auditing other entities (external auditors). I will briefly describe each and discuss their applicability.

Internal Independence

Most AFAA audit work is internal—that is, we audit Air Force organizations and provide recommendations to an Air Force client. To meet the "internal" independence standard, audit organizations must (1) report audit results, (2) be accountable to the head of the entity, and (3) be organizationally located outside staff or line management. The AFAA fully meets these standards. Our Air Force-level reports are issued to the Secretary and the Chief of Staff, and the Secretary reviews installation-level audit reports. The Auditor General reports directly to the Secretary, and the AFAA is not part of Air Force staff or line management.

External Independence

AFAA auditors are involved in external auditing when performing financial statement audits required by the Chief Financial Officers (CFO) Act. These audit results are ultimately reported outside the Air Force as part of the government-wide financial statement audit. However, one key criterion of the *Government Auditing Standards* potentially prohibits the AFAA from meeting the "external" independence criteria. This requirement specifies that the head of the audit organization be confirmed by, report the results of audits to, and be accountable to a legislative body. Although the AFAA does not meet this requirement, the General Accounting Office (GAO) Financial Audit Manual has established slightly more liberal "external" independence criteria for performing CFO audits. Under these provisions, the head of the audit organization may be appointed but as a practical matter cannot be removed without the direct or indirect concurrence or knowl-

edge of parties outside the agency. The AFAA fully meets that provision and the other independence criteria currently specified in GAO's Financial Audit Manual. Accordingly, based on these criteria and significant DoD Inspector General (IG) and GAO oversight, the AFAA has been considered "externally" independent to perform the Air Force financial statement audits and issue the applicable audit opinions.

Potential Changes in Independence Criteria

The Advisory Council on Government Auditing Standards (standards setting body) is considering revisions that would further tighten the "external" auditor independence criteria. Based on the proposed changes, key GAO officials indicated they might revoke the "external" independence provisions under which AFAA performs financial statement audits. Considerable debate on the *Government Auditing Standards* revisions is occurring within the Advisory Council because these revisions will also affect Federal nonstatutory IGs and possibly many state and local auditors. I expect the debate will continue for quite awhile—maybe up to a couple years. The final outcome is uncertain, but the DoDIG is pushing hard to have the Service audit agencies continue to meet the independence criteria for the CFO work. Regardless of the outcome, we will likely remain heavily involved in the CFO audits. If we are not deemed as meeting the independence criteria for "external" auditors, the DoDIG could take over the opinion work with AFAA still doing most (or all) of the fieldwork. Alternatively, the DoDIG/Air Force could use a CPA firm for the opinion work with AFAA supporting a substantial amount of fieldwork. Regardless of the outcome on the "external" independence issue, I believe a heavy CFO workload will remain with AFAA.

Conclusions

The AFAA organization and internal operating procedures enable us to fully comply with the criteria for "internal" audit independence. On the other hand, debate continues as the Advisory Council on Government Auditing Standards works to define specific criteria for "external" independence. As this issue works its way to resolution, we will continue supporting the "external" financial statement audits in whatever way is most helpful to the Air Force. Additionally, we will continue providing the full range of "internal" audit services.





NOTES FROM THE:

Director, Defense Finance and Accounting Service—Denver Center

by Mr Steve E. Turner

DFAS-Denver Accounting Operations Build Partnership With the Air Force

DFAS understands the importance of partnering with the Air Force to meet the accounting and finance challenges facing the Department of Defense today. *Your Financial Partner @ Work*, the new DFAS slogan, emphasizes our increased commitment to partnering with our customers.

The Air Force Accounting and Finance Office (AFAFO) collocation with the DFAS-Denver Center has helped us strengthen that partnership. This past year, the Air Force/DFAS partnership has paid dividends. Several examples of our teamwork are described below.

The Denver Center Operating Locations (OPLOCs) and Financial Services Offices (FSOs) made great strides in cleaning up the Open Document Listing (ODL) through the reengineered Tri-Annual review process. The automated Tri-Annual ODL Review process, which would cover 90 percent of the high dollar lines, was standardized with a coding structure and a MS ACCESS program developed by HQ SSG/FN at Gunter AFB AL. The program was released to the OPLOCs in November 1999 for use during the first review of FY00. We are modifying the program to further streamline the process for the second review.

DFAS-Denver Center, our OPLOCs, and the Air Force Audit Agency (AFAA) have improved the Chief Financial Officer (CFO) audit process by the statistical sampling of transactions throughout the year rather than identifying transactions after fiscal yearend. Our accountants have worked closely with AFAA in validating the roll-up process of accounting data from the OPLOCs to Departmental level to Air Force CFO statements. This partnership is vital to achieving the Air Force's short-term goal to obtain an opinion on the FY99 Statement of Budgetary Resources. Working together will also resolve other complex issues impacting the balance sheet and other financial statements.

To assist the Air Force in achieving auditable CFO financial statements, DFAS Denver Center participated in numerous Integrated Process Teams (IPTs) established by the Air Force.

A Systems Performance IPT was formed to deal with all system-related issues including performance, future enhancements, and fiscal yearend processing. The IPT includes Defense Mega Center personnel, Central Design Activity representatives, OPLOC system personnel, DISA personnel, Air Force representatives and

DFAS-Denver Center functional experts. This forum provides a focal point so all systems stay in sync. As a direct result of the IPT meetings and Air Force partnerships, we believe the 1999 fiscal yearend conversion was the best in Air Force history.

Departmental accounting's quarterly reviews involve SAF and Air Force Materiel Command (AFMC). This extra input resulted in the successful yearend certification of reports. In FY99, departmental reporting to DFAS-HQ was accelerated to the 14th workday for both General Funds and Working Capital. This accelerated schedule worked over 94 percent of the time and did not affect the reporting deadlines in the field. Departmental accounting will form two teams to travel to Washington, DC, to work with SAF/FM on General Fund and Working Capital issues.

The Denver Center Working Capital Funds branch hosted a week-long workshop January 10-13, 2000, for our customers at AFMC/FMR. The workshop provided an overview of the departmental reporting process, including preparation of cash journal vouchers, inventory reevaluation journal vouchers, and consolidation of the over 600 trial balances to produce our monthly financial reports.

Another example of our teamwork: the Air Force and DFAS jointly fund contractor support to prevent and reduce problem disbursements at our liaison office at the DFAS-Columbus Center. Employees of the Air Force FSOs and the Denver Center network OPLOCs work together to prevent problem disbursements and to reduce aged problem disbursements. The Problem Resolution Team consisting of Wright-Patterson AFB and Dayton OPLOC employees meets monthly to discuss and resolve various accounting and support issues, including problem disbursements.

With many challenges ahead, a continued strong partnership between the Air Force and the Denver Center Network is critical to our mutual success. We already have a solid track record and look forward to future collaboration.

These accomplishments to date have only been possible because of the spirit of partnership developed between the Air Force and DFAS. It goes without saying that by working together we will find additional ways to meet our mutual goals and missions. DFAS truly wants to be the Air Force's Financial Partner @ Work.

NOTES FROM THE:

Chief for Enlisted Matters

by CMS Lorraine A. Tanner, DSN 224-5437



Who Do You Want To Be When You Grow Up?

Who do you want to be when you grow up? This question is answered in a variety of different ways by each and every one of us. In fact, your answer could change from day to day. It depends on your priorities and the choices you make for yourself and your family. But what guides you toward the achievement of your goal once you do decide? In other words, how do you get there? How can you make Chief in financial management? How can you be competitive for Below-the Zone Senior Airman? How can you receive the prestigious honor of being selected as one of the Air Force's Twelve Outstanding Airmen? Those are good questions and we have developed a program that will help you work toward your goal. This program is called the Enlisted Individual Development Plan (EIDP). It is a roadmap that defines Air Force career progression requirements and allows you to integrate your individual goals for education, leadership, and professional growth.

This map revolves around the Financial Management Professional Development Program. The FM Professional Development Program defines career guidelines in education, training, leadership, and experience for senior level positions in financial management. It also opens the door encouraging all FM personnel to use these guidelines for their own professional development.

Based on that guidance, I felt it was important to define enlisted career and professional development using the FM Program as my baseline. With that in mind, I needed to: (1) identify the Enlisted Financial Management Career Path, (2) provide behavioral standards for leadership, training, and experience, and (3) make sure our enlisted force has an opportunity to grow from Airman Basic to Chief Master Sergeant. In order to attack those challenges I needed help and help I got.

Over 50 people participated in this project. We first met in April 1999 and for one week we brainstormed the career development of the financial management enlisted force. By the end of the week we had drafted an FM Enlisted Career Path for all grades.

Between April and June we edited the document to ensure Air Force requirements were addressed and

accurately stated. We needed to remember we were growing airmen, NCOs, and senior NCOs as well as financial managers. We did not want to violate any AFI or policy requirements for training and leadership. In June 1999, the Chiefs met again, this time with a group of computer geniuses and translated the career path document into an interactive EIDP. This plan is the roadmap of an enlisted member's career from Financial Management and Comptroller Technical Training Class graduation to their retirement.

Since June, we have tested, demonstrated, and updated this document. We are now ready to release EIDP Version 1. The EIDP is broken down by grade structure and clearly defines Air Force standards and requirements in three modules of development: Training, Leadership, and Experience. The training track includes professional military, technical, on-the-job, and civilian training milestones. The leadership module contains information on professional organizations and mentoring. Finally, the functional experience section includes job expertise, communication, recognition, and promotions. Within each of these modules we identify certain milestones you should be striving to achieve at each grade while at the same time allowing you to establish your own personal goals.

These tracks mirror the guidelines in the FM Professional Development Program. So while you are completing your Career Development Courses (CDC) to upgrade to a 7-skill level, you are also earning continuing professional education credit for the Financial Management Professional Development Program. Additionally, as you work toward your Bachelor's Degree, you are also meeting one of the requirements for level one certification. The EIDP helps you track this progress from the very beginning to the very end.

This is your tool developed by enlisted and civilian financial management personnel from across the Air Force. It is the only tool you will need to manage and track your careers. So the next time when someone asks you *Who do you want to be when you grow up?* You can not only tell them, but you can tell them how you are going to get there!





NOTES FROM THE:

Professional Military Comptroller School

by Lt Col Veronique Carstens

The only constant in life is change, and in the Comptroller field, change seems to occur as often as the passing of seasons. In today's environment of downsizing, budget cuts, and Congressional mandates—such as the Chief Financial Officer's Act of 1990, the Government Performance and Results Act of 1993 and the Government Reform Act of 1994—it is critical that the Department of Defense (DoD) possess strong financial leadership. It became evident during this flurry of change that standards were needed to define the knowledge, skills, and abilities required for success. At a government-wide Financial Education and Training Symposium in 1994, sponsored by the Chief Financial Officers Council and the Joint Financial Management Improvement Program, a set of core competencies was developed to do just that. The core competencies for all financial management disciplines were completed in 1998. If you have never perused these competencies, let me direct you to a Web Site where they can be found: financenet.gov/financenet/fed/jfmip/reports.htm.

In an effort to further encourage the development of these core competencies, the DoD joined hands with the American Society of Military Comptrollers to develop a Defense Financial Management Certification Program (now renamed Certified Defense Financial Manager (CDFM)) which entails passing a three-part CDFM test. This test is reputed to be extremely challenging, so much so, that a one-week Defense Financial Management (DFM) course was developed to help interested financial managers refresh their knowledge. I recently had the opportunity to evaluate the course as an independent observer to determine how closely the material presented mirrored the material offered at the Professional Military Comptroller School (PMCS). Not surprisingly, the topics covered at both courses were quite similar. I was not surprised because both classes target the same audience, journeyman to senior level, and both courses build their curriculum from the core competencies.

Of course having just said this, the astute reader is now asking, "Why should I go to a six-week PMCS course when I can get the same information in a one-week DFM course?" First, even though the course material is very similar, it is not exactly alike, and though both courses build on the core competencies, it

would be impossible to thoroughly cover each competence in either course. Some topics covered at the DFM course are not covered in PMCS and vice versa. Second, and understandably, the pace of the two courses is completely different. The DFM course is not an instructional course—it is strictly a review. It assumes that the student is familiar with all the topics covered, so there is no time to clarify or expand on any given topic. I liken it to taking a drink from a fire hydrant. On the other hand, PMCS assumes that each student is familiar with his or her respective career field but may not be familiar with every other aspect of comptrollership. Consequently, a budget analyst may know everything there is to know about budget formulation and execution, but that same person may know little or next to nothing about conducting an audit.

At PMCS an introductory brief is given on each comptroller field that familiarizes the student with the core elements of that field. Later, functional experts are brought in from different levels of management, installation to Major Command or Claimant to Service Staff, to expound on their various fields and relate real life experiences that occur at these various levels. In addition, seminars are conducted that provide some practical application of theory; thus, at PMCS there is time to delve into a topic and explore it thoroughly. Finally, one of the greatest strengths of PMCS is the opportunity and time afforded to develop professional friendships that can last a lifetime. Networking with fellow students and guest lecturers can provide critical points of contact that can help one perform his or her job now or in the future. No such luxury exists at the DFM course. One reason is because the course is too short and the other because little time exists during the class day to interact with fellow students. Participants are there to *get the facts* and only the facts.

I began this article talking about change. In conclusion, I would like to talk about it again, specifically the changes that are being envisioned for PMCS. Because the two courses described in this article dovetail one another so nicely, we want to integrate the material covered in the DFM course into the PMCS curriculum. Many of the topics covered in DFM are already covered in PMCS, and it would be just a matter of incorporating some additional material into our program.

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NOTES FROM THE:

Comptroller Officer Assignments

by Capt Ed Leszynski, DSN 665-2304 x3

Here at AFPC, we have finished loading the moves for the summer cycle. Looking at the number of people projected to move in the fall, it is easy to make the observation that all of the vacancies that exist in the financial management career field will not be filled. In fact, this trend will unfortunately continue for the next several years. Another important observation is that the experience level of our military financial managers in the Air Force is dropping significantly. Now that I have mentioned openly what most of you in the business have probably already guessed about the current manning shortfalls, I would like to mention some of the positives I see for the financial management career field. One positive is that there is opportunity for our junior officers to excell. As grade substitution continues, junior officers will have the opportunity to not only manage others early in their career, but compete for important Commander's billets as well.

Another great opportunity I highly encourage all junior officers to consider is the graduate degree program the Air Force sponsors. The Air Force Institute of Technology (AFIT) at WPAFB has openings for its premier graduate Cost Estimating program. This program is one of the top graduate programs in the country that specializes in cost estimating within a well-rounded acquisition management core. The program is open to all civilian and military who have a minimum college undergraduate GPA of 2.75 and above and GMAT scores of 550 and/or GRE total scores of 1100. (Waivers to these standards are considered on a case-by-case basis.) The program is 18 months, starting in August of each summer, with graduation in late March. The program is an outstanding mix of the latest cost estimating theory and application coupled with AFIT's cutting-edge Acquisition Management program. Military members incur a four-year service obligation upon graduation. Most follow-on assignments are to the following locations, however, other locations are available:

Wright-Patterson AFB OH
Los Angeles AFB CA
Hanscom AFB MA

Air Force Cost Analysis Agency, Arlington VA

If you would like more information on AFIT, please contact Lt Col William Stockman, DSN 785-3636x4796 or Capt Ed Leszynski, DSN 665-2304x3.

One more positive note for the career field is that the FM community will receive a substantial increase in accessions (brand new 2Lts) from the Academy, ROTC, and OTS. It is very important that we place these new officers in positions where they will receive proper training. In addition, it is important to challenge these young officers. They hold the key to the future success of the FM career field. If you believe your organization could support a new accession, please work a request through your MAJCOM representative.

Lastly, even though we have been under the new Air Force Assignment System (AFAS) for over 16 months, there are still individuals who don't understand the different cycle timelines. Below is a chart that depicts the four cycles. It is very important to remember that the MAJCOMs are responsible for determining and submitting their requirements. If you have any questions on the assignment system, please contact Maj Karla Miller, DSN 665-2304x2.

Assignment Timelines			
AFPC			
Requirements Determination	Visibility	Assignment Match	Reporting Date
Nov	Dec	Jan - Mar	Jun - Aug
Feb	Mar	Apr - Jun	Sep - Nov
May	Jun	Jul - Sep	Dec - Feb
Aug	Sep	Oct - Dec	Mar - May



Financial Management Career Program

by Mr Ron Stuewe

Have You Subscribed to the FMCP List Server? Ever wonder why you don't get timely information sent through command channels? If you want current information on FMCP announcements or changes, you should subscribe to the FMCP list server. Subscribers to the FMCP list server will automatically receive an Email message whenever new information is disseminated.

Current FMCP plans are to use the list server for future unusual job vacancy announcements, career-broadening opportunities, education and training opportunities, and other FMCP-related information that impact registrants.

By subscribing to the list server, you will receive timely notifications of important events (almost at the same time your MAJCOM/FM receives the message). Subscribing to the list server requires one Email sent to: majordomo@listsrv.afpc.randolph.af.mil. Only two words are required in the body of the message: Subscribe FMCP. You don't even have to enter a subject. Those two simple steps are all that it takes to get on the list and receive a message confirming your action.

Registration and GEOLOC Changes. By the time this issue hits the streets, people eligible to register in the FMCP should be able to do so using the WWW. This new capability will only be available for employees at bases using the new automated Benefits and Entitlements System under PALACE Compass. Current registrants should also be able to change their personal availability codes (GEOLOCs) using the WWW without going through the local civilian personnel office.

GEOLOC changes input using the WWW will delete all previous codes. This means that changing one code will also require typing in the codes that you want to remain. The option of submitting an AF Form 2675 to register or change GEOLOCs remains.

Unfortunately, we will lose the capability of using GEOLOCs when the USAF switches to the new Resumix system and announcements. The good news is that a new Civilian Automatic Notification System (CANS) is being developed. CANS uses list server techniques and will send registrants an Email notification whenever a new vacancy meets certain criteria.

While CANS will definitely help, registrants must take an active role by submitting their name for consideration for announcements after receiving notifications.

More WWW Improvements. The FMCP WWW site now has a Personal Records Review area that allows registrants to see certain portions of their official file. The site now allows registrants to review their training history file, career program registration and GEOLOCs, award history, education level, total person score, behavior inventory score as well as individual competencies, and penalty/restriction information.

Based on the number of errors found in personnel records, registrants should review their official file at periodic intervals.

Career Enhancement Plan (CEP) and the USAF Civilian Competitive Development Program (CCDP). The annual call for new CEPs normally is sent out in the March/April timeframe and only to people registered in a career program. Registrants and their supervisors indicate the training requested for the following fiscal year. By signing the CEP, supervisors indicate willingness to release the employee for training if quotas are obtained.

For FMCP registrants, the CEP is only used to identify potential candidates for Office of Personnel Management (OPM) Management Development Courses (MDC) and other short-term (typically 1 week) courses designed to enhance the management and leadership attributes of financial management employees.

Your local civilian personnel flight (CPF) inputs the CEP information into the Defense Civilian Personnel Data System (DCPDS) in the May/June timeframe. Each career program extracts the requested courses from the DCPDS and uses that information to match available courses to requested courses.

An important point for registrants in acquisition positions to remember is that the CEP is in addition to the Individual Development Plan (IDP) which you may also prepare. The big difference is that career programs have no access to IDP data. Unless the course is listed on the CEP, the FMCP will never call to see if you are available for a course.

The CEP is no longer used to identify candidates for long-term leadership and development training. The CCDP process identifies candidates for Professional Military Education (PME); long-term academic programs; long-term experiential programs (such as Executive Leadership Course and Excellence in Government

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NOTES FROM THE:

Comptroller Training Flight

by Maj John Soares

The Training Quota Allocation Process

Interested in trying to get yourself or one of your personnel into a particular course at the Schoolhouse but you're not sure what to do or who to talk to? This is apparently a common question—most people don't understand how the training quota allocation process works. Here is a summary of the process and some guidelines that we hope will help.

The first step is to determine what course you'd like or need to attend and contact your local and/or MAJCOM training manager (usually assigned to either FMP/FMF). A list of official courses and required prerequisites can be found on Second Air Force Web Site at <http://hq2af.keesler.af.mil> (formerly AFCAT 36-2223). Many MAJCOM FMPs/FMFs send out formal suspenses for training requirements or requests, but others may be determined as required. MAJCOMs/agencies, working through the Personnel (DP) community, forward their projected requirements for the next year to HQ 2AF for inclusion in the TDY-to-School program. Most entry-level requirements for first-term and cross-training personnel are worked directly between AFPC and 2AF. The approved program, similar to a Financial Plan to budget for next year's requirements, authorizes course quotas, what we call training programmed requirements (TPR), to each MAJCOM/agency based on the training funds allocated. Course assignments are then coordinated through DP channels back to the individual units with a training requirement. While most of the students who come to the Schoolhouse are against an allocated/funded quota from either AETC (2AF) or their MAJCOM/agency, there are other means to get the course that's required.

If you don't have an approved, funded slot for a course, again we recommend you first contact your local/MAJCOM training manager to discuss the requirement after reviewing the course prerequisites. The next step is to call the Training Manager (TM) at the Schoolhouse, Ms Joan Nehlsen, DSN 736-7353. She can provide you with the dates

of scheduled classes and whether your MAJCOM/agency currently has allocations or requirements for the course. If requirements have not been established, your FM training manager should be contacted to obtain the requirements through your MAJCOM DP office. A MAJCOM/agency must suballocate quotas 30 days prior to the class start date by submitting the student's name and training line number into the Air Force Training Management System (AFTMS) to confirm utilization of their quotas. If names are not submitted, or suballocated within this 30-day time frame, the unconfirmed quotas may be requested by another MAJCOM/agency through 2AF/XPPR. Your MAJCOM DP office can request 2AF move the unused quotas for a course from the previous MAJCOM/agency to yours.

Finally, if there is no way to obtain a training quota for an in-residence course, then another option to meet your training needs is to see if the Schoolhouse can provide a Mobile Training Team (MTT) visit to your home station for group requirements. The ideal/recommended way for an MTT visit is to request one through the Training Quota Allocation process mentioned earlier. However, depending on instructor availability, we can sometimes accommodate out-of-cycle MTT visits. The requester typically pays for the instructor's TDY costs and for the cost of printing training materials.

The business of training is crucial to the Comptroller mission. Working together, we can continue producing the best financial managers the career field has ever seen.

FM



NOTES FROM THE:

Financial Information Systems Program Office

by Mr D. Roger Herndon

It is indeed a pleasure to once again assume authorship of this column. Our previous Financial Information Systems Program Office Director, Mr Rick Denezza, has departed federal service and accepted a position in the private sector. Under his leadership the SPO made tremendous strides during the first three years of existence, including successfully meeting the challenges of the Year 2000 date rollovers. Mr Denezza's foresight and leadership has placed the SPO on an aggressive schedule to meet the ever changing and demanding needs of the Air Force and DoD financial community. In addition to satisfying Air Force requirements, the SPO must also integrate those requirements into planned DFAS initiatives to implement DoD level standard financial systems in the areas of financial management, travel, accounts payable, and payment systems. I look forward to working with you for many years to come as we face the challenges of the future. I would like to take this opportunity to provide you updates on two of our major initiatives, the MicroBased Budget Automated System (**MicroBAS**) and the Standard Materiel Accounting System (**SMAS**).

MicroBAS. The Budget Systems Division of the Financial Information Systems Program Office and the Standard Systems Group Software Factory are currently working on upgrading the MicroBAS to version 3.0. The new release upgrades the application from a 16-bit to a 32-bit software environment, corrects the documented deficiency reports from the fielded system (version 2.2x), and includes many new enhancements.

Version 3.0 is scheduled for worldwide release on 25 July 2000 and will provide the Air Force Financial Management community a very powerful execution financial analysis tool. Perhaps the best timesaving enhancement is the Slidemaker module's upgrade to query multiple fund codes instead of a single fund code. Combined with an Advanced Filter (which uses BOOLEAN logic), this expanded functionality will provide installation/unit and Major Command Financial Analysis operations the ability to retrieve all the data necessary for a Financial Management Board in a matter of seconds. The resulting report data can be output to Microsoft Excel file format and then linked to PowerPoint for instant updating of fund status charts and graphs. In a recent test, we constructed 198 lines of queries on a single slide and retrieved information from more than 56 fund codes, 30 Operating Agency

Codes/Operating Budget Account Numbers (**OACs/OBANs**), and 12 fiscal years from a database containing over more than 36,000 records in 13 seconds! This data was saved to Excel and updated a 40 slide PowerPoint briefing in less than 8 seconds. We have coined this new capability "the less than one minute" Financial Management Board briefing. Do we have you interested?

In another exciting development, the Financial Plan module will have an internal word processor capability with spell-checker. This functionality will eliminate incompatibility problems with Microsoft Word and Windows operating systems. A primary benefit of this upgrade is the retaining of the narrative data into the MicroBAS database which will support the export of narrative from Resource Advisor to Financial Analyst to Major Command (not available in Version 2.2).

The upgrade to 32-bit technology gives the application the capability to download files exceeding 16 megabytes. MicroBAS users will enjoy the benefit of virtual unlimited file-size—a significant enhancement for MAJCOM budget analysts.

The Detail Listings module's new Drill Down functionality will provide Financial Analysts and Accounting personnel a quick-research capability for tracking problems from Address Directories to Open Document Listings and from Open Document Listings to Selective Transaction History listings.

All of us in the MicroBAS Program Office are very excited about benefits that this upgrade will provide to the Air Force Financial Management community.

Standard Materiel Accounting System (SMAS). The Chief Financial Officer's Act of 1990 mandated a government-wide financial information structure. Transitioning to the US Standard General Ledger (**SGL**) and to Moving Average Cost (**MAC**) inventory valuation accounting procedures is the next step in the DFAS-DE effort to move the SMAS into compliance with Federal Financial Management Requirements (**FFMR**). As of October 2000, SMAS will incorporate the US SGL and will accommodate MAC inventory valuation. The US SGL contains both proprietary accounts and budgetary accounts. Proprietary accounts record updates to assets, liabilities, revenue, expenses, gains and losses, and the resulting net position for an agency. Their pur-

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Financial Operations (Continued from Page 25)

Within the next year or so, our plan is to develop the material into a computer based training program, similar to a board game, where the student performs various practical exercises and then balances the business and compares totals against the computer's records.

Anti-Deficiency Act

<http://www.saffm.hq.af.mil/FMP/ada.html>

The Antideficiency Act (ADA) Investigating Officer Training course delivers *just-in-time* training to individuals designated as ADA investigating officers. The training focuses on (1) identifying and documenting the facts, circumstances, and causes surrounding the potential ADA violation, (2) taking testimony from individuals having knowledge of transactions and events surrounding the suspected violation, including the individual(s) identified as potentially responsible, and (3) reporting the investigation results in a Report of Violation.

Receiving Report Training

<http://www.safaq.hq.af.mil/contracting/too!kit/rcvreports/>

This is a quick training program that shows each step in the receiving report process. It would be useful for anyone that deals with the Accounting Liaison Office or one of the DFAS OPLOCs on receiving reports.

OJT Training Guides

<http://www.saffm.hq.af.mil/ENL/ojtfiles.html>

This site contains scenario-based training exercises for tasks associated with the Financial Management and Comptroller career field. The files are in Microsoft Word and can be downloaded for printing and use by the trainer and trainee.

Automated Business Services System Training

<http://www.abss.wpafb.af.mil/training/training.html>

These training files contain video and audio demonstrations on the use of ABSS. Simply download the Lotus

ScreenCAM training file and double-click on it to launch the program. The files are self-extracting files, but they are still large and may take a while to download. The files are broken into modules for the ABSS user, module manager, certifying officer, ABSS administrator, BCAS user, approver/coordinator, and the accepting officer.

MICROBAS/OARS

<http://web2.ssg.gunter.af.mil/first/training/index.html>

This site contains the MicroBAS User's Guide and student materials such as the Student Handbook. MicroBAS is the system that allows users to retrieve specific financial data for use in budget formulation or execution reports. It also links to the OARS online training course and the corresponding Student Handbook. OARS is the Obligation Adjustment Report System and is used to receive approval authority to make upward adjustments to valid obligations.

Comptroller Articles are easy to write and we are always looking for good ones. All you have to do is write the article, if you have pictures great but not necessary, and submit it through your MAJCOM-FOA-DRU/FM. Or, submit the article with a letter of transmittal signed by your base Comptroller to Ms Gloria R. Jaskiewicz at the address noted on page 3 of this magazine. For professional development articles, we ask that you develop five questions and answers to help your fellow Comptrollers earn continuing professional education (CPE) points and, oh by the way, you can earn points too through writing the article! We find that the people in the field have some lively stories to tell! So take up the challenge, we would really like to hear from you!

FM

PMCS (Continued from Page 30)

We also want to develop more seminars that emphasize the skills required for certification. Finally, we want to be able to offer the certification exam, through a professional testing center, so that interested students could test before graduating from PMCS. As our career field changes and evolves, PMCS is striving to keep pace, ensuring that the education presented always remains relevant and valuable to our customers.

FM

Financial Management Career Program (Continued from page 32...)

Fellows); GS-15 assignments; and short-term GS-15 executive development courses. Go to <http://www.afpc.randolph.af.mil/cp/guide/default.htm> to review the Civilian Training and Development Guide that contains information on courses, grade levels, and prerequisites to help complete the CEP. It also links to the AF Wide Civilian Competitive Development Program Nominating Instructions.

Tuition Assistance (TA) Changes. The new USAF Civilian Tuition Assistance Policy became effective on 1 Oct 99. Under the new policy, the USAF will provide a maximum of 75% of tuition costs not to exceed \$184.50 per semester hour or \$124.50 per quarter hour and is limited to \$3,500 per fiscal year.

This new policy does not apply to training and education mandated by law, regulation or agency requirement including tuition assistance for acquisition personnel under the Defense Acquisition Workforce Improvement Act (DAWIA) mandated by DoD policy or employees covered by AFI 36-602, *Civilian Intern Programs*.

For more information on tuition assistance, go to http://www.afpc.randolph.af.mil/cp/guide/sec_2.htm.

FM

PROMOTIONS



Mr Bakker



Col Cain

Mr Jacobus F. Bakker, GS-15, Financial Systems and Reporting, SAF/FMPS, Washington, D.C.

Colonel Barbara S. Cain, Chief, Financial Services Division, Directorate of Financial Management and Comptroller, HQ USAFE/FMF, Ramstein AB GM.

Mr James R. Corbitt, GS-15, Deputy Comptroller, AAC, Eglin AFB FL (No photo available).

Colonel Daniel L. Dunaway, Comptroller, USCENTCOM, MacDill AFB FL (No photo available).

Mr D. Roger Herndon, GS-15, Technical Director, Financial Information Systems Program Office (No photo available).

Mr James W. Pitts, GS-15, Chief, Budget Division AAC, Eglin AFB FL (No photo available).

AFOTEC

Harris, Karen M., to MSgt; AFOTEC/RM

AFSOC

Bennett, Michael L., to Capt; 353 SOC/FM, Kadena AB JA

ACC

Carter, Shirley, to GS-13; AC2ISRC, Langley AFB VA

Condino, Pamela S., to MSgt; 355 CPTS/CCF, Davis-Monthan AFB AZ

McFaddin, Patrick J. "Buddy", to CMS; 347 CPTS, Moody AFB GA

Sears, John C., to MSgt; 7 CPTS, Dyess AFB TX

Whitehill, Trevor J., to Capt; 28 CPTS, Ellsworth AFB SD

AETC

Carter, Thomas C., to Lt Col; 91 CPTF Altus AFB OK

Cross, Jeffrey C., to SSgt; Vance AFB OK

Gould, Janie M., to GS-11; 71 CPTS, Vance AFB OK

Kirchner, Leilani S., to GS-09; 71 CPTS, Vance AFB OK

Kreiner, Edward R., to Capt; 71 CPTF, Vance AFB OK

Lemme, Raymond, to SMSgt; 81 CPTS, Keesler AFB MS

Lopez, Adelaida, to Lt Col, HQ

AETC/FMP, Randolph AFB TX
Spivey, Prentiss, to MSgt; 12 CPTS; Randolph AFB TX

Vespa, Anthony M., to SSgt; 71 CPTF; Vance AFB OK

AFAA

Corcoran, Deborah S., to GS-12; Holloman AFB NM

Delphia, Kristan J., to GS-12; Hanscom AFB MA

Estagin, Joanne M., to GS-12; McConnell AFB KS

Feind, Margaret R., to GS-13; Scott AFB IL

Giles, James P., GS-12; March ARB CA

Grandinetti, Kevin P., to GS-12; Nellis AFB NV

Greenroyd, Casey L., to GS-12; Tinker AFB OK

Hawes, Gilbert L., to GS-12; Langley AFB VA

Jones, Wendell L., to GS-13; Wright-Patterson AFB OH

Panzullo, John, to GS-13; March ARB CA

Williams, Cathy L., to GS-13; March ARB CA

Wilson, Marvin, to GS-13; Rosslyn VA

Wood, Kevin A., to GS-12; Keesler AFB MS

AFMC

Allen, Mary K., to GS-13; AAC/

FMHW

Bickel, Robert W., to Maj; ASC/FM

Brooks, Eddie, to GS-12; AAC/FMHY

Brown, Robert E., to GS-12; WR-ALC/LGPA

Burns, Ursula H., to GS-12; SM-ALC/FMI

Clark, David, to GS-12; WR-ALC/LJCF

Crafts, Douglas J., to GS-13; SM-ALC/FMD

Crowell, Jimmie, to GS-13; ASC/FM

Daniels, Deborah, to GS-12; AAC/FMHB

Dunmeyer, Bonita, to GS-12; WR-ALC/LETf

Gibbs, Lori, to GS-12; ASC/FM

Gonet, Deanna, to GS-13; ASC/FM

Gunderson, Garry S., to GS-12; SM-ALC/FMID

Hardon, Anita, to GS-13; AFRL/FMF

Hammerle, Sonja J., to GS-12; AAC/FMHB

Helber, Enyn, to Capt; AFRL/VAF

Jackson, Tami, to GS-13; SSG

Johnson, Barbara, to GS-09, AFRL/MLF

Jordan, Ronald C., to GS-13; AAC/FMAP

Martin, Shery J., to GS-12; WR-ALC/FMA

Continued on Page 38

RETIREMENTS

ACC

Burris, Patricia A., MSgt; 7
CPTS, Dyess AFB TX
Edwards, Dale E., MSgt; 9AF/
USCENTAF, Shaw AFB SC
Goodman, Dave, MSgt; 55
CPTS, Offutt AFB NE
Jackson, Robert A., TSgt; 347
CPTS, Moody AFB GA
Lindow, George D., GS-05, 2
CPTS, Barksdale AFB LA
Mack, Walter E., Maj; 9AF/
USCENTAF, Shaw AFB SC
Middleton, Darryl S., Lt Col,
HQ ACC, Langley AFB VA
Vera, Judith M., TSgt; 9 CPTS,
Beale AFB CA

AFMC

Boyette, Glenda, GS-12; AAC
Braden, Charles, GS-12; HQ
AFMC
Brashear, Robert, GS-13; ASC
Brinks, William, GS-11; SM-
ALC
Burnette, Daarel, Lt Col; HQ
AFMC
Coffing, Randy, GS-12; AFRL
Cyrus, Lovell, GS-13; ASC
Devitt, Paul, GS-12; SM-ALC
Driver, Irene, GS-13; ASC
Engwall, David, GS-13; ASC
Freeman, Rufus, GS-12; HQ
AFMC
Gandy, Thomas, MSgt; SSG
Greene, Kenneth, GS-13; ASC
Harper, William, GS-13; ASC
Jackson, Arlin, GS-13; ASC
Jones, Larry, GS-11; AAC
Kerns, Marsha, GS-12; AFRL
Magerman, Bruce, GS-13; AAC
McCartney, Sharon, GS-14; HQ
AFMC
Northington, Leroy, GS-11; ASC
Penley, Betty, GS-12; AFFTC
Puller, Gail, GS-14; ASC
Rohrer, Elizabeth, GS-12; HQ
AFMC
Sedlak, Patricia, GS-12; ASC
Sodoma, Sybil, GS-12; AAC
Wade, Sturgis, GS-12; SM-ALC
Wagner, Richard, GS-12; ASC
Weenink, Vincent, GS-12; AAC

Wilson, GS-13; ASC
Zydell, Martin, GS-13; ASC

AFOTEC

Shuck, Charles R., Lt Col,
AFOTEC/RM

AFSPC

Altultis, Karen, TSgt; 21SW/
FMFL, Peterson AFB CO
Bradley, Patrick, GS-12; HQ
AFSPC/FMAO, Peterson AFB
CO
Buchholtz, Larry, MSgt; HQ
AFSPC/FMFS, Peterson AFB
CO
Olexa, Thomas, MSgt; 45 CPTS,
Patrick AFB FL
Queen, Lynda, GS-12; HQ
AFSPC/FMAO, Peterson AFB
CO

AFSOC

Balthazrr, Wayne, SMSgt; HQ
AFSOC/FMPF
McCarthy, Frank B., GS-06; 16
CPTS/FMFC

AETC

Moody, Thomas, GS-13; HQ
AETC/FMF, Randolph AFB
TX
Norwine, Mark, GS-12; HQ
AETC/FMP, Randolph AFB
TX
Robbins, Sandra, MSgt; 14
CPTF, Columbus AFB MS

AFAA

Waldron, Jeffrey L., GS-14;
March ARB CA
Zies, Frederick C., GS-12;
Randolph AFB TX

AFRC

Bass, Faye, GS-11; HQ AFRC/
FMAPS
Harker, Geri, GS-12; HQ
AFRC/FMAOT

AMC

Mayo, Alfred, GS-09; 436 CPTS,
Dover AFB DE
Nobles, Mark, TSgt; 436 CPTS,
Dover AFB DE
Robertson, Stella M., TSgt; 89
CPTS, Andrews AFB MD
Sanders, Larry E., SSgt; 89
CPTS, Andrews AFB MD

White, Roy C., CMSgt; 375
CPTS, Scott AFB IL

SAF/FM

Chapman, John W., GS-14;
SAF/FMBMA-S, Maxwell
AFB AL
Oliver, Walter, MSgt; SAF/
FMBOI



PROMOTIONS (Continued)

Mathena, Charlotte, to GS-13; ASC/FM
 McPhail, Della R., to GS-14; AAC/FMAP
 Milligan, Denise, to GS-13; AFRL/VAF
 Montano, Beverly C., to GS-11; AFRL/VAF
 Moutoux, Bonnie, to GS-11; AFRL/FNF
 Muldoon, Martha, to GS-14; SSF
 Nichwitz, Mark W., to GS-13; AFRL/HEF
 Organisciak, Jackie, to GS-12; AFRL/SNF
 Owens, Kay, to GS-14; SSG
 Pilcher, Randee G., to GS-12; SM-ALC/FMI
 Reams, Patrick, to GS-12; ASC/FM
 Rutledge, Brian S., to GS-14; AAC/FMHV
 Scarpelli, Michelle, to GS-12; ASC/FM
 Sims, Latanya D., to GS-13; AAC/FMA
 Smithson, Sherry L., to GS-12; SM-ALC/FMI
 Taylor, James, to GS-14; SSG
 Taylor, Susan, to GS-14; SSG
 Upton, Eric V., to Capt; ASC/FM
 Wagner, Denise P., to GS-12; AAC/FMHW

Wallace, Delores S., to GS-12; SM-ALC/FMI
 Williams, Trevor, to Capt; SSG
 Wood, Susan W., to GS-13; AAC/FMC

AFRC

Bartosik, Sophie F., to GS-12; 439 AW/FMA
 Francis, Trudi, to MSgt; 440 AW/FMSwanson, Erik, to GS-12; HQ AFRC/FMAOT

AFSPC

Bechthold, Harold, to GS-13; HQ AFSPC/FMAO, Peterson AFB CO
 Bowles, Chieko, to GS-12; 341 CPTS, Malmstrom AFB MT
 Fish, Karen, to SMSgt; HQ AFSPC/FMFX, Peterson AFB CO
 Reeves, Eva, to Msgt; 21 SW/FMFL, Peterson AFB CO
 Sisson, Jim, to Lt Col; HQ AFSPC/FMAI, Peterson AFB CO

AMC

Duffe, Kenneth to MSgt; HQ AMC/FM, Scott AFB IL
 Fontaine, Donald N., to MSgt; 89 CPTS, Andrews AFB MD
 Frey, Gail M., to GS-12; 375 CPTS, Scott AFB IL
 Hostetter, William (Pete), to GS-13; HQ AMC/FM, Scott AFB IL
 James-Howell, Sharon C., to MSgt; 89 CPTS, Andrews AFB MD

Littlejohn, William E. Jr., to MSgt; 62 CPTS, McChord AFB WA
 Rhodes, Clifton, to Lt Col; HQ AMC/FM, Scott AFB IL

PACAF

Henderson, Calvin W., to SMSgt; 36 CPTF, Anderson AFB GU
 Hutchinson, Ottis L. Jr., to Lt Col; 18 CPTS, Kadena AB JA
 Marlow, Charles E., to MSgt; 374 CPTS, Yokota AB JA
 Powell, Cleophas C., to MSgt; 374 CPTS, Yokota AB JA
 Tenney, Curtis G., to Maj; HQ PACAF/FM, Hickam AFB HI
 Yost, Jerilyn J., to MSgt; 18 CPTS, Kadena AB JA

11WG

Amos, Dennis, to GS-13; 11 WG/FMAA
 Miller, Rick, to MSgt; 11 WG/FMQ
 Witten, Theresa, to GS-12; 11 WG/FMFL

SAF/FM

McGuire, Matt, to GS-14; SAF/FMBOP
 Shimel, Brian, to Lt Col; AFCAA
 Swanson, Matthew D., to Lt Col; SAF/FMPS

Financial Information Systems Program Office (Continued From Page 34)

pose is to record the operating performance of an agency. Budgetary accounts reflect the source and status of budgetary authority. Budgetary accounts allow agencies to track and control budgetary resources. Transactions processed by SMAS may update proprietary accounts, budgetary accounts, or both. The change to the US SGL provides SMAS with the accounting means to comply with the Federal Accounting Standards Advisory Board Statement of Federal Financial Accounting Standards number 3, Accounting for Inventory and Related Property (27 October 1993). *Inventory shall be categorized as (1) inventory held for sale, (2) inventory held in reserve for future sale, (3) excess, obsolete and unserviceable inventory, or (4) inventory held for repair.*

The change to the Standard Base Supply System (SBSS) to move from Latest Acquisition Cost (LAC) to MAC for the General Support Division was an AF/IL initiative. The purpose of the change was to eliminate the inventory fluctuations caused by price changes being reported to SMAS. Instead, inventory valuation will be based on the total actual cost of the inventory on hand. The change was a coordinated effort between AF/ILS and DFAS-DE/ALW.

SES Action



James E. Short

Welcome Aboard!

Mr Short became the new Associate Deputy Assistant Secretary, (Financial Operations), Office of Assistant Secretary of the Air Force for Financial Management & Comptroller, effective 16 January 2000. He is responsible for the SAF/FM financial management initiatives to produce auditable financial statements and to insure that our financial systems, policies, and practices comply with the Chief Financial Officers Act and other recent legislation.

Mr Short was a senior accountant at the Office of Management and Budget (OMB), Washington, D.C. He was the OMB representative to the Federal Accounting Standards Advisory Board (FASAB)—the group that proposes accounting policy for the Government, and worked with Cabinet agencies on key financial issues.

Prior to working in OMB he was Acting Director, Financial and Program Integration, Department of the Army. He held positions as accountant, operating accounting, staff accountant, cost accountant, and supervisory accountant with the US Army Corps of Engineers and the Department of the Navy.

He earned a bachelors degree in accounting from Strayer College, Washington, D.C. He is a Certified Public Accountant (CPA), Certified Government Financial Manager (CGFM), and a graduate of the Department of Defense Executive Leadership Development Program.

Mr James is a member of the American Institute of Certified Public Accountants, Greater Washington Society of Certified Public Accountants, National Association of Black Accountants, Association of Government Accountants, and the American Society of Military Comptrollers.

Assistant Secretary of the Air Force Financial Management and Comptroller





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the AIR FORCE

COMPTROLLER

JULY 2000

UNIVERSITY MICROFILMS
AT OXBOW CHAMPAIGN

Volume 34

Number 3

JULY 2000



Air Force Space Command in the New Millennium





THE COMPTROLLER'S CORNER

Space

Dedicating this issue of our magazine to Space properly recognizes its importance to the Air Force and to us as financial managers. Space represents an opportunity and a challenge for the Air Force. It is an opportunity because of its growing importance in military operations. The key role played by space assets in last year's war in Kosovo—a point noted by General Eberhart in his letter in this issue—underscores that importance. Space is also a challenge because we must integrate it into our operations rather than treat it as a unique. The Air Force now uses the term *aerospace* operations to emphasize the importance of this integration.

Space assets and operations do not consume a large fraction of today's Air Force budget. Even defined broadly, the costs of space amount to about 8 percent of total Air Force budget authority in our FY00 budget. But that fraction is likely to grow as we move toward greater reliance on space systems for communications, intelligence, surveillance, reconnaissance, and other military operations. As noted in the articles in this issue, there are also some unique funding issues associated with space that make it a challenge for financial managers.

I urge you to read these articles to become more familiar with space, including its operations and funding. You will be learning about an aspect of the Air Force that is both fascinating and of growing importance.

A handwritten signature in cursive script that reads "Robert F. Hale".

ROBERT F. HALE
Assistant Secretary of the Air Force
(Financial Management and Comptroller)



DEPARTMENT OF THE AIR FORCE
HEADQUARTERS AIR FORCE SPACE COMMAND

1 July 2000

MEMORANDUM FOR AIR FORCE FINANCIAL MANAGERS

FROM: AFSPC/CC
150 Vandenberg Street Suite 1105
Peterson AFB CO 80914-4020

SUBJECT: Space Issue of *The Air Force Comptroller*

1. It is a pleasure to introduce this special issue of *The Air Force Comptroller*, dedicated to our space and missile missions. We are proud of the many accomplishments and the professionalism of our Air Force Space Command financial managers. They are *unsung heroes* who provide the funding needed to perform our critical missions, while at the same time helping leaders take care of our most vital resource—our people. Working hard behind the scenes, they ensure our Command moves forward conducting our daily missions.

2. This issue explores Air Force Space Command's missions. Our wing FMs do a fantastic job describing the unique missions performed by each of our units. Aerospace warriors are at all levels of military operations, from worldwide Aerospace Expeditionary Forces, to missileers in our northern tier states, to the strategic operations center in Cheyenne Mountain. These great Americans are on the job around the globe contributing to the defense of our nation.

3. Today's Air Force dominates the aerospace medium by protecting the United States, our national interests, and our allies. Most recently, in the Balkans we demonstrated that aerospace power is capable of bringing about decisive results through dominance of the ultimate high ground—space. Through space assets and dedicated people, we empower theater commanders with timely and accurate information, as well as the right tools to fight and win our next war. Just as important is the protection our intercontinental ballistic missile (ICBM) force provides our great nation. The constant vigilance of our ICBMs is the bedrock of our national security. As the first commander of Air Force Space Command General Jim Hartinger once said, *This is the time, this is the place, these are the people*. We hope you enjoy this space and missile issue.

RALPH E. EBERHART
General, USAF
Commander

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**Ms Gloria R. Jaskiewicz
Editor**

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AIR FORCE SPACE COMMAND

by Major Dan Cappabianca

S*pace, the final frontier.* Okay, you knew that line was inevitable, and would have been disappointed if I hadn't used it. Seriously, we in Air Force Space Command Financial Management are delighted to present ourselves to the rest of the FM community in this issue of *The Air Force Comptroller* magazine. Like many of you, I had no idea what AFSPC did before being assigned here. Yes, I sat through the AFSPC briefing in the big blue bedroom at SOS, but I had no idea of the scope or magnitude of the command's missions.

Before coming to AFSPC, I had only been assigned to flying wings. That meant I was reminded of the mission my fellow FMers and I supported every time I heard a plane take off. On several AFSPC bases, there isn't even a flightline, so we never hear the roar of jets. No, the hardware that represents our missions flies high above the earth, sits below ground in a silo, roars through the atmosphere as it breaks Earth's gravity on the way into space, or sits as silent sky-watching sentinels at remote locations around



the world. Although we can't drive by the flightline and be visibly reminded of our missions, those missions are critical to the defense of the United States, North America, our NATO allies, and even worldwide navigation and commerce. Although none of our *assets* were shown on the nightly news in any of the conflicts of the past decade, none of the missions carried out by *air breathing* craft or land forces would have been possible without the constant presence of AFSPC warfighters.

AFSPC's missions can be generally broken down into Space, Launch, and ICBMs (although that is a bit oversimplified, and leaves some things out). Our flying hour program with 26 helicopters pales in comparison to the *flying* commands. However, we are a varied command, requiring financial expertise across a broad range of issues, from DoD and commercial launch pricing and reimbursement programs, to major ICBM sustainment issues and leading edge of the Air Force space operations contracting issues such as total system performance responsibility (TSPR). Additionally, we partner with industry on a number of national and international programs. The breadth of operations in AFSPC is truly daunting. Day in and day out, we work side-by-side with Air Force Materiel Command, NASA, the National Reconnaissance Organization, and others to silently guarantee our freedom and that of so many others around the globe.

So, without further adieu, I'm pleased and proud to present the following articles from around this great and important piece of our Air Force.



21ST SPACEWING

Peterson Air Force Base

by First Lieutenant David A. Silvey



*Who ensures the 21st SW
Commander and the
Commander in Chief of US
Space Command have the
freedom to make critical
strategic decisions versus
worrying about their pay
checks being correct?*

*The 21st Comptroller
Squadron!*



Lt Col Jack Conroy—The Boss

On the eastern edge of Colorado Springs, Colorado, with the majestic Pikes Peak to the west and vast, open plains to the east, lies Peterson Air Force Base. The host wing for Peterson is the 21st Space Wing, the largest geographical wing in the Air Force. The 21st SW's assets expand to nine countries, crossing 14 time zones, with 33 squadrons in 24 locations. It is the strategic guardian to North America and her international interests. Our operational mission is to provide missile warning and space control for the world.

The first missile launch alert system to warn our forces is a space-based system called the Defense Support Program (DSP). DSP satellites and associated ground operations work together to form this critical early warning system. Reports from the field are sent to the North American Aerospace Defense Command and United States Space Command command centers located at Cheyenne Mountain AFS for analysis and action. The DSP satellites are flown by 50th Space Wing personnel at Schriever AFB. The 821st Space Group at Buckley ANGB oversees the program and the 21st SW's space communications sites.

Another missile warning site associated with the 21st SW is a Colorado National Guard asset, the 137th Space Warning Squadron, which provides mobile DSP support. The wing's ground-based radars include a Sea-Launched Ballistic Missile warning system called PAVE PAWS, a Ballistic Missile Early Warning System, and a Perimeter Attack Radar Characterization System. Geographically separated units supporting these systems include the 6th and 7th SWSs located respectively at Cape Cod AFS MA and Beale AFB CA; the 12th and 13th SWSs located at Thule AB GL and Clear AFS AK; and the 10th SWS at Cavalier AFS ND. A 21st SW detachment is also located at RAF Fylingdales UK, to coordinate missile warning and space surveillance with the Royal Air Force.

Like missile warning, space control plays a crucial role in our national defense framework. A major part of space control is space surveillance, which includes cataloguing and tracking all man-made objects in the earth's orbit. This function helps prevent collision between these objects and new satellites or the space shuttle. Spanning the globe are multiple 21st SW active and passive surveillance units. These units extend from the 20th Space Surveillance Squadron at Eglin AFB FL, which provides active radar surveillance, to the 3rd SPSS in Misawa AB JA,

which operates Deep Space Tracking System antennas. Our control of space through all of these systems will continue to give US forces an advantage into the 21st century.

But who supports this complex web of units and operations that protect our freedom? Who ensures dollars are available to procure equipment needed to track an ICBM coming over the pole, thereby deterring potential aggressors? Who ensures the 21st SW Commander and the Commander in Chief, US Space Command, have the freedom to make critical strategic decisions versus worrying about their pay checks being correct? The 21st Comptroller Squadron!



DSP Satellite

While the 21st CPTS is a typical base-level financial management organization, we have many challenges and individuals that set us apart from the crowd. As noted above, we ultimately support a multitude of organizations across the region and around the world. The Financial Analysis Flight, led by Pam Phillian, serves all of the 21st SWs units' monetary requests.

As is common around the Air Force, most of our missions' price tags surpass the allocated funds. Many critical operations are becoming so heavily contracted (and therefore subject to private economic upswings and price increases) that there are often few dollars left for quality of life and ancillary projects. However, the magical *Merlins* of FMA do their tricks to ensure our nationally-critical missions continue around the clock. An example of the unique job performed by FMA can be seen in the work of Sheila Cavanaugh. As a member of the Operations Branch, Cavanaugh handles funding for up to seven sites at a time. She says, *We're constantly busy. There's always something happening somewhere in the world.* We use a popular saying borrowed from the British Empire of the 19th Century: *The sun never sets on the 21st SW.* For Cavanaugh, that holds true. She says a major challenge is doing business with all of her

sites during a duty day. That's understandable since time zones vary greatly from RAF Fylingdales to Clear AFS AK.

For the Operations Branch, another challenge is dealing with a "revolving door effect" in regard to personnel turnover at the sites. Because most assignments at 21st SW geographically separated units are remote tours, personalities and expertise levels are ever changing. Committed to the mission, FMA has historically conquered all of these challenges while sustaining a sizeable local base population. The 45-person Financial Services Flight accounts for most of the 21st CPTSs remaining personnel. While not directly supporting the network of worldwide sites that encompass the entire 21st SW, FMF has its own opportunities to excel.

Peterson AFB plays host not only to the 21st SW, but a plethora of organizations, including Headquarters USSPACECOM, NORAD, HQ Air Force Space Command, and the 302nd Air Reserve Wing. Finance's reach even expands to regional organizations as well. We provide limited support for Cheyenne Mountain AS, Schriever AFB, Buckley ANGB, and Denver area organizations. This broad range of support can be put into perspective with this fact—the 21st CPTS Accounting Liaison Office was responsible for the balanced closure of 88 separate Operating Agency Codes/Operating Budget Account Numbers (OAC/OBANs) at Fiscal Year 1999 closeout.

The 21st CPTS is also a front-runner on the travel reengineering front, helping to pave the way for eventual implementation of the Defense Travel System. PerDiemAzing (PDA), a paperless travel software package, has been running full-speed at Peterson for a couple of years. Though only currently testing this software on about 25 percent of Peterson's non-Reserve vouchers, we process an average 2,000 PDA vouchers per quarter, gaining valuable insight into the intricacies and benefits of paperless travel.

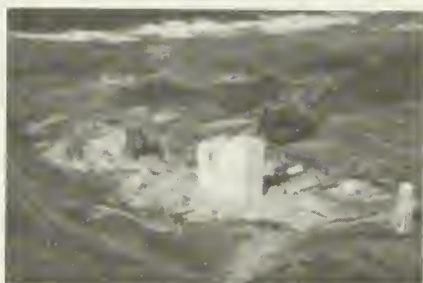
Led by Lt Col Jack Conroy, the 21st CPTS is facing and conquering many challenges as we head into the 21st century and the deployment of an Aerospace Force. Due to the dedication of people like Bruce Ellis, the Air Force's 1999 Quality Assurance Manager of the Year, and all of our hard-working squadron members, the future of strategic global security has a bedrock of financial support in the 21st Space Wing.



30TH SPACE WING

Vandenberg Air Force Base

by Lt Colonel Bruce Kalish



Vandenberg's Space Launch Complex 6 at ocean's edge.



A delta rocket punches through heavy cloud cover on its way to orbit.



A Titan 4 rocket launches from the pad.

The 30th Comptroller Squadron, Vandenberg AFB CA, supports an exciting and evolving space launch mission. The base is located along the Central Coast region of California about one hour north of Santa Barbara. Vandenberg is the third largest Air Force base (behind Eglin AFB FL and Edwards AFB CA) with 98,400 acres of land. The scenic California Highway 1 travels through the base property. The 30th Space Wing hosts two major tenants—Headquarters 14th Air Force and Air Education and Training Command's 381st Training Group, which performs space and missile training.

Intercontinental Ballistic Missile (ICBM) test launches are a routine occurrence at Vandenberg. This includes the Peacekeeper, Minuteman II, and Minuteman III missile systems. When these missiles are test launched from Vandenberg, they are targeted for the Kwajalein Missile Range in the western chain of the Marshall Islands. The ICBMs travel west over the Pacific Ocean about 4,200 miles in 30 minutes to their target. Vandenberg also supports launches for satellites (mostly weather, remote sensing, navigation, communications, and reconnaissance) that must go into polar orbit. The launch vehicles used for satellite launches are Delta II, Atlas II, Titan II, Pegasus, Titan IV, and others. These Western Launch Range activities are conducted for the Air Force, Department of Defense, NASA, Navy, and various commercial industry contractors.

The 30th CPTS provides financial support to the space and missile launch operations of the Western Launch Range which is a vast tracking, telemetry, and command complex. The boundary begins along Vandenberg's California coastline and extends westward across the Pacific Ocean. The Vandenberg workforce is comprised of approximately 3,100 active duty military, 1,000 civil service employees, 5,550 contractors, and an additional 600 personnel from other agencies.

The 30th CPTS currently has 36 military, 20 civilians, and seven contractors. The 30th CPTS budget shop faces some unique challenges relating to the Wing's spacelift programs. The launch business is costly and 30th CPTS has a large reimbursable program to recoup costs associated with the Wing launch mission. The squadron uses the Job Order Cost Accounting System to support Western Launch Range operations. A program called the Full Cost initiative is being implemented to capture 100 percent of all direct, indirect, and overhead costs for launches. Current financial information systems are being improved and upgraded to meet the growing demand of the commercial launch industry. For example, a standard Job Order Number structure has been developed, a commercial launch customer handbook was compiled, a monthly newsletter is published, and surveys are sent to launch customers to ensure we are meeting the demands of this very complex market.

To support this unique and complex reimbursement operation, we maintain an information database for external and internal customers. This financial tool provides real-time data for trend analysis, cost estimates, and working potential shortfalls prior to a mission impact. The system interfaces with all other financial systems to bring cost data into one area for easy access and has resulted in saving many labor resource hours. It also has helped Vandenberg's customers by taking much of the mystery out of launch and contract financial data.

In the appropriated funds area, the 30th CPTS budget shop has developed and implemented a Funds Control Database system to control all incoming HQ AFSPC Operation and Maintenance, Military Family Housing, and other appropriated funding. The database records the distribution, tracks reprogramming, and can generate reports in different formats and levels of details. This is an excellent financial management control tool used for initial distribution, developing the Financial Plan and day-to-day execution.

Finally, California, and especially Santa Barbara County where Vandenberg is located, is very environmentally-conscious. This creates another unique area of interest for the 30th CPTS—the financial support provided for the 30th Space Wing's conservation, pollution prevention, environmental compliance, and installation restoration programs valued at over \$16 million—one of the largest programs in the Air Force. The 30th CPTS financial analysts are key players in the complex execution process required to achieve the balance for environmental compliance, cultural resource protection, and spaceport requirements. We're proud of our base, and as good neighbors, we do what it takes to prevent environmental violations.



45TH SPACE WING

Patrick Air Force Base

by Second Lieutenant Kipp Bradley

With a 50-year history of missile and space launch operations, the 45th Space Wing has been a beacon in our nation's space exploration efforts dating back to 1949 when the Air Force assumed responsibility for the Banana River Naval Air Station. On 1 August 1950, the base was renamed Patrick Air Force Base in honor of Major General Mason M. Patrick. Thus began the development of the busiest and most important missile and space support range in the world.

The Wing's mission is to *enhance national strength through assured access to space*. The Eastern Range provides the nation and the world with launch services, facilities, and range assets. Our customers include Titan IV, Atlas II, Delta II, and Athena. The Wing also provides range services, aircraft operations, facilities, and base support services to NASA, the US Navy, and over 50 tenant units. To do this, we operate industrial complexes at seven locations, geographically dispersed over 7,000 miles: Patrick AFB, Cape Canaveral AFS, Kennedy Space Center, and Jonathon Dickinson Missile Tracking An-

Enhance national

strength through

assured access to space.

—45th Space Wing Mission

nex, Florida; Ascension AAF in the South Atlantic; Antigua AS in the West Indies; and Argentina, Newfoundland. To meet these unique requirements, the Wing's Financial Management Planning, Programs, Systems, and Services are as diverse and dynamic as the mission we support.

While our budget operations may look typical, they're far from it. We have the normal program elements found at other bases (Civil Engineering, Base Operating Support, Audio-Visual, Education), but it's our unique programs that set us apart (Spacelift Range Systems and Booster Vehicle-related program elements for the Atlas, Delta, and Titan programs). Sprinkle in some payload program elements, a reimbursement program of between \$65-75 million each year, and a direct budget program averaging \$335 million annually and you begin to get a picture of a budget operation that manages over \$400 million worth of nationally critical space operations every year. However, our *uniqueness* doesn't end at budget operations.

Recently, we partnered with NASA in eliminating contractual redundancy for similar services (propellants, vehicles, and grounds/facilities maintenance). The Joint Base Operations Support Contract (JBOSC) was the first such contract awarded. With this paradigm shift there have been some growing pains as efforts formerly performed on individual service contracts are migrated under the JBOSC umbrella. To address these issues, two matrixed financial analysis personnel are dedicated to the Joint Performance Management Office—an agency comprised of NASA and Air Force (civilian and military) employees, physically located at Cape Canaveral AFS.

In customer support and services, "Team Patrick" again paves the way. The travel section processes 1,250 travel vouchers per month, totaling more than \$751 thousand, and ranked first in the Air Force in terms of timeliness and accuracy. The Quality Examiner manages all leave, allotments, pay entitlements, and allowances affecting over 3,000 military personnel located from the Space Coast to Puerto Rico. As you can imagine, Patrick boasts one of the largest retiree populations in the US, not to mention the winter influx of retirees in which the area's retired population grows by more than 50,000.

Our recent accomplishments further attest that Financial Management at the world's premier launch base is never a *walk on the beach*. When Hurricane Floyd rumbled out of the Caribbean on a collision course with Patrick AFB in September 1999, all military and civilian personnel were evacuated from Brevard County. With less than two weeks left in the fiscal year, 4,000 orders and travel vouchers were cut (30 percent of an entire year's business), totaling more than \$1.5 million. For their effort, the voucher processing team received the 45th Space Wing Annual Team Award.

A challenge we now face is prospering and performing at higher levels of excellence in a period of shrinking resources. We continue the vision of centralizing many contractual services into several major range contracts to eliminate duplicity. Decreased funding has forced innovative methods of providing services to both DoD and non-DoD customers. As a test base for the Automated Business Service System we continue to become paperless by implementing TDY orders electronically. Also, we are immersed in full costing of the Eastern Range—bringing 2,000 personnel into the Job Order Cost Accounting System for labor, and establishing 50 new unit service rates for radar, telemetry, optics, and command stations. All this while maintaining one of the largest wildlife refuges on the Eastern seaboard at Cape Canaveral AFS. Along with species preservation, environment concerns are an everyday part of life, where we work, live, and play with the bald eagle, manatee, dolphin, and yes, the occasional alligator. Our challenges are many, but we continue to explore new and different methods to optimize the three Es: Effectiveness, Efficiency, and Environment.

The future holds the prospect of bringing in the new Evolved Expendable Launch Vehicle and the development of the Cape Canaveral Spaceport. Our job is to ensure funding in our legacy booster programs transition smoothly to the EELV. Also important is our support to the Cape Canaveral Spaceport—a joint endeavor between the 45th SW, NASA, and the Spaceport Florida Authority (a state agency tasked to enhance Florida's space-related programs) enabling the Space Coast to remain the world's premier gateway to space.

As you can see, Financial Management life on the Florida Space Coast is like nowhere else in the world. From sea turtles to space launch, we account for it all.

50TH SPACE WING

Schriever Air Force Base

by Staff Sergeant Steven Barwick

Where is Schriever Air Force Base? Falcon Air Force Base is still more familiar to many military members and civilian contractors, but Schriever is slowly catching on. It has been called Schriever AFB since the official name change in 1998, in honor of retired Gen Bernard A. Schriever, *the father of the United States Air Force's space and missile program*. Nevertheless, whether you know where Schriever AFB is or not, all of you have no doubt utilized our systems. If you've ever flown in a plane, or seen the Space Shuttle launch, Schriever AFB personnel are behind the scenes providing critical information from our satellite systems.



Being the newest base in the Air Force, its history doesn't go too far back. In 1981, the Department of Defense (DoD) announced a need for a military space systems control facility. The decision was made to build Falcon Air Station. The base was built as a back up to Onizuka AS in California where DoD satellites were being controlled.

Groundbreaking began in May 1983 and shortly afterward Falcon AS became reality. Five years later, after Falcon took primary control of the Air Force Satellite Control

Network, it officially became Falcon AFB and continued to carry that name until the recent change.

Schriever AFB is located in the heart of the Southern Colorado plains, where the *deer and the antelope play*. Even though it feels like a remote area, Schriever is only 12 miles away from one of the fastest growing cities in the US, beautiful Colorado Springs.

Schriever is a small base with approximately 3,800 military members, DoD civilians, and contractors on duty; but the mission is of utmost importance. The mission of the 50th Space Wing is to command and control operational DoD satellites and manage the worldwide AFSCN. The wing operates satellite operation centers at Schriever AFB, remote tracking stations, and other command and control facilities around the world. These facilities monitor satellites during launch, put satellites in their proper orbits following launch, operate the satellites while they are in orbit, and fix satellite anomalies as they occur.

The 50th Operations Group, the 50th Communications Group, and the 50th Support Group comprise the 50th SW, and they work closely together to go above and beyond mission requirements. The Financial Management office falls under the 50th Space Wing staff.

The 50th Operations Group commands and controls assigned operational DoD satellite systems, trains space operations crews, provides operational support and evaluation functions for management of satellite control centers and assigned ground stations.

The group is also responsible for the daily operation of the AFSCN. The network consists of eight subordinate tracking stations located in areas from Hawaii to England. There are nine squadrons that make up the



50th OG. They are the 1st Space Operations Squadron, 2nd SOPS, 3rd SOPS, 4th SOPS, 5th SOPS, 50th Operations Support Squadron, 21st Space Operations Squadron (located at Onizuka AFS CA), 22nd SOPS, and the 23rd SOPS (located at New Boston AFS NH).

The 1st Space Operations Squadron, located at Schriever AFB, is responsible for launch and early orbit operations, as well as anomaly resolution for the Defense Support Program (DSP) and Navstar Global Positioning System (GPS). They also conduct day-to-day operations for DSP. Finally, 1st SOPS is the lead squadron for capitalizing on the operational potential of several developmental satellites.

The 2nd Space Operations Squadron provides precise, three-dimensional position, velocity and timing information to military and civilian users around the globe by operating the Navstar Global Positioning System, the military's largest and the world's most widely-used satellite constellation. The squadron operates and maintains the Master Control Station at Schriever AFB and a worldwide network of GPS-dedicated ground antennas and monitoring stations to provide around-the-clock command and control of the 24-satellite constellation. Detachment 1, 2nd SOPS, located at Cape Canaveral AS FL, maintains a GPS ground antenna to support prelaunch compatibility testing of new GPS satellites and to support software and hardware testing for the constellation.

The 3rd Space Operations Squadron, also located at Schriever AFB, conducts day-to-day command and control for the Defense Satellite Communications System (DSCS). It also conducts both launch and on-orbit operations for the Navy's Ultrahigh Frequency Follow-on Satellite Program.

The 4th Space Operations Squadron is located at Schriever AFB and is responsible for day-to-day command and control, communications payload management and ground segment maintenance for the joint service Milstar Satellite Program. The two-satellite constellation is controlled from two fixed Constellation Control Stations (CCCs) at Schriever AFB and three mobile CCCs garrisoned at Peterson and Offutt AFBs. Milstar provides assured, jam resistant and secure communications for all levels of command from the National Command Authorities all the way down to deployed tactical warfighters through all levels of conflict.

The 5th Space Operations Squadron is located at Onizuka AS CA and is responsible for day-to-day command and control for the DSCS III satellites and the North Atlantic Treaty Organization communications satellite program. The squadron has prime launch responsibility for DSCS III, NATO IV/Skynet IV, and the Inertial Upper Stage. The 5th SOPS is prime backup node for NATO IV/Skynet IV and DSP on-orbit operations. In addition, the squadron provides backup telemetry and commanding support to the Space Shuttle Control Center, various NASA programs, the Atlas, Titan, and Delta booster rockets.

The 50th Operations Support Squadron (OSS) is located at Schriever AFB and is responsible for implementing operations and training policy for seven squadrons. The squadron integrates new satellite and ground control programs into current operations, conducts Force Development Evaluation throughout the 50th Space Wing, and provides intelligence data to 50th Space Wing units. The 50th OSS also manages the \$150 million Space Operations and Maintenance Contract.

The 21st Space Operations Squadron is the host unit at Onizuka AS, Sunnyvale CA, 37 miles southeast of San Francisco. The squadron supports Department of Defense assigned space missions by operating, maintaining, and providing logistical support for the common user resources of the Air Force Satellite Control Network. The 21st SOPS Commander is designated the installation commander for Onizuka AS.

The 22nd Space Operations Squadron, located at Schriever AFB, develops, publishes, and executes the network operations tasking order, as well as operates and maintains the worldwide remote tracking stations and associated communications systems comprising the Air Force Satellite Control Network.

The 23rd Space Operations Squadron is one of eight worldwide satellite command and control stations which constitute the Air Force Satellite Control Network. It also provides base support for New Boston Air Station.

Now that you are a little more familiar with the history, mission and responsibilities at Schriever, you may have a better understanding of the challenge to the Financial Management personnel at the base. The Financial Management office at Schriever takes care of financial matters for Air Force installations at various locations across the globe. The 50 SW/FM mission is to provide expert management of financial resources, planning for future needs, and top-notch financial services to directly support the 50th SW's satellite operations and dedicated people. This can be nerve-racking at times because of varying time zones and communication gaps, but the team works through it by coming in earlier, or staying later. Adapting to the environment is how to succeed at Schriever.

Working without an Accounting Liaison Office located within the facility makes communication with Peterson AFBs ALO critical. This can be a difficult task at times due to the volume of information traffic that flows through the busy Peterson office. Teamwork is the best response to this challenge. Coordinating with one another to find out who can shuttle information to and from the ALO is an example of how the team closes the communications gap.

The problems Schriever face are similar Air Force-wide, but the Schriever finance personnel are able to work through them with the highest level of professionalism and equip the war fighter with the resources needed. The mission of the Expeditionary Aerospace Force depends on Schriever AFB accomplishing its mission and the men and women of Schriever will not let the Air Force down.



90TH SPACE WING

Francis E. Warren Air Force Base

by Ms Michelle Strickland

Amidst the high grassy plains of Wyoming stands Francis E. Warren Air Force Base. The base has a rich heritage in US and Air Force history and holds the distinction of being the oldest, continuously operational Air Force base. Its modest beginnings date back to 1867 when the trans-continental railroad established its headquarters in what was later to become the city of Cheyenne. The US Cavalry then built Fort D.A. Russell as a post with a mission of protecting the construction effort and its workers from hostile Native American tribes. Both the city of Cheyenne and F.E. Warren AFB have a long vivid history together.

When the post was established as a permanent fort in 1884, the Army built red brick structures to house the troops, as well as their horses and mules. Between 1885 and 1933, 156 brick quarters were added.



The distinct architecture endured and today, many buildings throughout the base command a spot on the national historical register. The buildings' interiors now contain homes, administrative offices, training areas, dormitories, and warehouses.

In 1930, the post was renamed Ft Francis E. Warren, in honor of Wyoming's first governor. The Air Force inherited the post in 1949, making it F.E. Warren AFB. Its mission has continuously evolved to meet current global defense needs. Today, the base houses 20th Air Force Headquarters and the 90th Space Wing. Twentieth Air Force is unique in that it has dual responsibilities to Air Force Space Command and United States Strategic Command with a mission of protecting the US with strong strategic deterrence.

The 90th SW is the single, most powerful combat unit in the free world maintaining the nation's largest and most modern strategic missile unit with 150 Minuteman III and 50 Peacekeeper missiles. Missile crews are tasked with the daunting mission of keeping these missiles on alert, ready to launch upon Presidential order. Two hundred fifty-one launch crews maintain round-the-clock vigilance in underground alert launch control centers while nearly 900 security force troops guard the perimeter. Cadres of more than 1,000 highly trained technicians perform continual maintenance on the missiles and the facilities to keep the vigilance high. As a vital part of this mission, the wing flies the UH-1N Huey helicopter—the only flying organization on the base. Twenty missile sites encompass a 12,600 square-mile area in Wyoming, Nebraska, and Colorado; thus, most of the personnel assigned to the base spend the majority of their time actually away from it, performing their duties, literally, *in the field*. The closest launch facility is 23 miles from the base, the farthest is 152 miles, so keeping this mission on the road requires approximately 840 vehicles driving well over a million miles annually.

The base enjoys a unique and enduring relationship with Cheyenne, Wyoming's capital city. The city itself is small, claiming 50,008 residents, and the base's economic impact on the area is \$222.6 million per year. With a base populace of approximately 4,500 assigned personnel, not to mention their families, it is easy to see how F.E. Warren AFB constitutes a great piece of Cheyenne's economic pie. Cooperative efforts between senior leadership and the civilian community ensure a mutually supportive alliance that benefits both sides. It is not unusual to see military faces volunteering for local events, such as the annual Cheyenne Frontier Days. Military and civilian personnel alike donate time, money, and their talents for Adopt a School programs, Meals on Wheels, Big Brothers/Sisters, and many more volunteer community support programs. One often sees base representatives honored at civic functions, or as part of community boards of directors. The retiree population is unusually high in the area, serving as the backbone of many enduring military traditions.

Strong financial management and leadership provided by the men and women of the 90th Comptroller Squadron supports the members of the 90th Space Wing and 20th Air Force as they accomplish their vital mission. Normal duty hours don't apply here, so financial services personnel continually find new ways to bring their services to the people. Customer service teams go to the customer at work centers and the base clinic in order to provide much needed support that otherwise couldn't be obtained. Customer service and support personnel make continuous, revolving visits to individual squadrons providing information and assistance to individuals during training times, commander's calls, and special briefings. Annually, 10,000 in-house customers wait less than 5 minutes for service, with fewer than one percent needing a return visit. Monthly, we process over 3,000 pay-affecting documents within two workdays at an unprecedented 98.5 percent accuracy rate, proving the 90th Comptroller Squadron is truly leading the way in customer service initiatives and professionalism.

Premier budgeting helped support a 99+ percent alert rate in fiscal year 1999. Annual O&M budgets in excess of \$91 million provide Warren personnel the funds to operate and maintain control, as well as support quality of life projects. Maintaining high missile alert rates is a must, so base financial managers have been given considerable flexibility in financial planning and funding to best accomplish each organization's individual mission. Strong ongoing partnerships between the financial analysis office and base financial managers ensure mission requirements and regulatory adherence are properly balanced.

Preserving the base's history can be a real challenge for financial managers as buildings become antiquated in the new millenium. The base has developed a Warren Infrastructure Now (WIN) plan, a \$31 million, 5-year roadmap for repairing and remodeling the deteriorated infrastructure of a frontier infantry and cavalry post while ensuring mission needs are first and foremost. Emphasis on dorm upgrades, roads, medical care, communications, service programs, and missile field operations keep the men and women of the **Mighty Ninety** focused and at peak readiness levels.

91ST SPACE WING

Minot Air Force Base

by Ms Paulette Dailey

Minot AFB, North Dakota, hosts the 91st Space Wing, one of the Air Force's three operational missile units. The 91st SW personnel, known as the *Rough Riders*, defend the United States with safe, secure ICBMs ready to act on a moment's notice. Additionally, the 91st SW is deactivating remote ICBM sites at Grand Forks AFB ND.

The on-alert missiles assigned to the 91st SW are under the operational control of the nation's strategic warfighting command, US Strategic Command, headquartered at Offutt AFB NE. Minuteman missiles provide a quick-reacting, highly survivable element to America's strategic triad. The Minuteman weapon system is the safest, most reliable and maintainable ballistic missile system in the United States. In 1963, Minot AFB became the nation's third operational Minuteman base, with deployment of the Minuteman I missile. The Minuteman III replaced the Minuteman I in 1971—the 91SW was the first wing in the Air Force to receive the Minuteman III. The Minuteman III is a 3-stage, solid-fuel ICBM. It has the capability to carry three independently targetable reentry vehicles armed with strategic weapons. Four sets of three targets can be stored in the missile's guidance system. A hallmark of the weapon system is that assigned crews can remotely retarget each missile. A tested system of authentication codes and hardware safeguards ensures Minuteman missiles cannot be launched without valid direction of the National Command Authority. The missile is capable of speeds in excess of 15,000 miles per hour and has a unit cost of \$7 million.





The wing controls 150 Minuteman III missiles, located over an 8,500 square mile area in north central North Dakota, approximately the same size as the state of Massachusetts. Each missile is located in an unmanned remote silo called a launch facility (LF). All LFs are located at least three nautical miles apart and situated in unpopulated areas. The missiles are housed in hardened underground silos. Each LF has all the equipment needed to maintain the missile in a ready-to-launch condition. All activities at the LFs are monitored and controlled from remote, manned launch control centers (LCC).

Each underground LCC houses missile combat crews of two officers operating in 24-hour alert tours. During the tour, the crew controls a flight of 10 missiles and has the capability to monitor and control an entire squadron of 50 missiles. LCCs are interconnected by hardened, buried, wire cable communication links used by combat crews for status reporting, coordination of missile programming, and launch actions. Thus, each crew can launch any missile in its squadron, not just the missiles in its flight.

Each LCC is part of a missile alert facility (MAF). The wing's 15 MAFs are comprised of a topside facility, normally manned by a minimum of eight people, and an underground complex consisting of an LCC and an underground support building.

The wing has approximately 1,500 operations, maintenance, security, and support personnel working together to keep missiles on alert. The wing is made up of two groups, the 91st Operations Group and the 91st Logistics Group. Five squadrons, a helicopter flight, and a standardization/evaluation division are assigned to the 91st Operations Group. Three squadrons and a quality assurance section are assigned to the 91st Logistics Group. Included in this group is the 791st Maintenance Squadron, a geographically separated unit located at Grand Forks AFB ND. The mission of the 791st MXS is to safely dismantle 100 LFs and 10 MAFs, returning critical assets to the Air Force supply system and removing all environmentally harmful hazardous waste. The 5th Communication Squadron receives Air Force Space Command headquarters funding to maintain all communication links within the missile field.

Paulette Dailey and Technical Sergeant James Stroud manage 91st SW finances. As a tenant on an Air Combat Command base, 91st SW financial transactions are processed through the 5th Bomb Wing. We have established a productive rapport with the 5th Comptroller Squadron and our financial transactions are afforded the same level of responsiveness as all transactions across the base. We are transitioning to Automated Business Services System and with prompt and accurate data inputs expect a significant reduction in time lags and operating location transaction errors.

Our major challenges rotate between accurate expense posting and isolation of errors in the financial system. Within the past eight months, we added full-time resource advisor positions in the Logistics and Operations Groups. With expanding financial responsibilities, these essential positions enable the wing to fully monitor missile maintenance and flying hour program expenses, reimbursements to the host unit, and International Merchant Purchasing Authorization Card purchases.

As a tenant, our \$27 million budget remains smaller than most units; however, we oversee financial responsibilities in several areas across the wing. Over the years we have built a substantial facility funding line allowing us to maintain quality of life standards. And without the benefit of a travel section, we provide oversight and metrics to track the wing travel card program. Our motto remains *Only the Best Come North!*

341ST SPACE WING

Malmstrom Air Force Base



by Captain Todd Younkin

It's 0900 and the sun has yet to peek through the clouds over central Montana. Although the snow from the previous week's blizzard still lines the asphalt and surrounding area, the Malmstrom AFB flightline bustles with over 40 vehicles and more than 120 personnel.

This scenario really is not all that different from your average base, except for one important fact. Malmstrom's flightline covers over 23,500 square miles of roads, mountains and grasslands, all centered around Malmstrom in *America's Last Best Place*.

Sound familiar? If you've never visited or been stationed at a base with ICBMs, you may not have a clear idea of the unique challenges presented by an extended flightline. Hopefully, this article will present a clear image of how the men and women of the 341st Comptroller Squadron interact in this environment and how we have become just one of the team.

Every morning an average of 100 personnel and 28 vehicles dispatch to relieve the previous tour's security forces, missile field chefs, facility managers, and missile combat crews. The cops, chefs, and facility managers return after a three-day rotation, while the combat crews rotate out the following day. Some of these troops travel over 150 miles just to reach their duty location and start their 24- or 72-hour shift. As you can imagine, with the ever-changing weather and abundance of scenery and wildlife, each trip presents new and different challenges.

Excelling in this environment means providing the best possible service to all customers many of whom spend over 75 percent of their duty time away from the base. For these troops it becomes critical that we take care of their



problems correctly the first time, enabling them to focus on their mission, whether it's security, logistics, or operations.

To this end, we make an aggressive effort to ensure all customers' needs are met during the first visit. A newly-renovated customer service area provides a comfortable, efficient service environment benefiting both customers and technicians. But we do more than just take care of the issue at hand. Weekly training and focused noncommissioned officers work to make sure the airman at the counter asks the right follow-on questions, anticipating our customers' needs.



We work several base-specific issues such as the accurate, timely processing of missed meals forms. While this is a rarity at most bases, we process a large number due to the unpredictable nature of the mission performed by our customers. Our ability to process these claims quickly is critical to ensuring the financial security of our young airmen. They rely on us and expect us to pay them correctly, on time, every time.

We are also able to hone our own combat and deployment skills. Our year-round Top Dollar training is held in the same esteem as the training for Guardian Challenge, the annual Air Force Space Command competition.



A banner announcing our 1998 Air Force championship hangs proudly in our co-located club, right next to banners proclaiming Malmstrom's many Guardian Challenge championships. We are treated as equals and have earned that respect through our hard work and achievements. Our credibility is high because we have proven ourselves more than just support personnel.

Our standing in the Malmstrom community is one of credibility—giving the right answer the first time; and being trusted for our accurate, ethical, advice as the honest brokers for the 341st SW. Leadership has made us a by-name request for positions on many base leadership groups, including the Deputy Commander Advisory Council, Business Strategies Team, Base Requirements Advisory Group, and the Less with Less, Smarter Efficiencies Development Team.



Insightful, accurate advice and an ability to obtain consensus earn us the respect of the commanders and validate our place on the team. The camaraderie experienced by those in our mission and the relative isolation of the base helps to build our sense of "One Team, One Fight." In fact that same commitment to the entire team has enabled our base to be very competitive amongst our peers. We earned the title of AFSPC Fiscal Year 1999 Comptroller Squadron of the Year, and five other Malmstrom units were named best in AFSPC in their respective categories. Overall, our Wing won over 80 higher-level awards during FY99!



Our 1998 Air Force Top Dollar victory has endeared us to our warrior brethren who have won the Blanchard trophy two years in a row at Guardian Challenge.

All of these successes combined to help make Malmstrom one of the Air Force's top three finalists for the Installation Excellence Award, which focuses on all aspects of the mission including resource manage-

ment. Team Malmstrom is riding high and the 341st Comptroller Squadron has played a major role in mission accomplishment and recognition achievements.

SPACE WARFARE CENTER

Schriever Air Force Base

by Mr Gary Sherwood

The Space Warfare Center (SWC), a direct reporting unit assigned to Air Force Space Command, is located on Schriever AFB CO. The SWCs mission is to improve military operations through the integration and adaptation of space capabilities to military forces worldwide.

The SWC was formed after Desert Storm as a result of noted deficiencies in the exploitation of space power. The SWC has an ever-increasing role, which includes the following objectives:

- exploiting space derived information;
- providing space warfare training and education from basic space capabilities to senior officer training;
- analyzing emerging technologies for space capabilities and space warrior application;
- developing models and simulation for play in war games and exercises;
- providing state-of-the-art astrodynamics expertise;
- engaging in Information Warfare (IW) and Command and Control Protection (C2P) efforts; and
- supporting warfighters through testing and evaluation of space and intercontinental ballistic missiles forces.

The SWC is comprised of several units and programs. The Space Battlelab, one of eight Air Force Battlelabs, provides an exploratory arm for space related initiatives. The Air Force Tactical Exploitation of National Capabilities Program (TENCAP) is a Congressionally mandated program to improve combat capabilities and effectively leverage space related technologies. AF TENCAP meets three key objectives:

- (1) influencing new national systems design and operation to improve tactical support to the warfighter;
- (2) exploiting existing national and space systems capabilities for warfighter applications; and
- (3) educating and training TENCAP users.

The Analysis and Engineering Branch provides space modeling, simulation and analysis for current and future war games, and exercises. The branch also assesses future technologies, such as the upcoming hyperspectral imaging demonstration for Warfighter-1; conducts analysis to support operational studies, such as integrated investment decisions with ACC; and brings interoperable astrodynamic and operational standards to space operations and the combat Air Force.

The testing and evaluation functions of the SWC are reorganizing this year into the 595th Test and Evaluation Group. The Test Group serves as program manager for all command space and ICBM systems Force Development Evaluations. The Group analyzes and maintains AFSPC accuracy and reliability data for annual single integrated operational plan inputs and integrates test requirements from the Department of Energy, US Strategic Command, and US Space Command. The Group also works in close coordination with the HQ AFSPC Directorate of Operations to procure and develop command resources, policy and guidance. The Group includes squadrons at Schriever AFB CO, Cheyenne Mountain AS CO, and Vandenberg AFB CA.

The operational functions and mission of the SWC are reorganizing this year into the SWC Operations Group. The Operations Group integrates air, space, and information operations to create aerospace power for US forces. The Group includes the Space Tactical School, the Space Aggressor Squadron, and the Aerospace Fusion Center.

The SWC is Air Force Space Command's lead to fully advance Aerospace warfighting by assessing future innovation, developing doctrine and tactics, conducting analysis and simulation, training warfighters, and testing missile and aerospace systems. Fully integrating the warrior and space at the Air Force's leading edge is an Air Force Space Command priority. In the SWC budget office we take great pride in surmounting the challenges faced in securing the resources needed to fund the SWCs unique operations.



About the Authors



Major Dan Cappabianca is the Executive Officer to the Air Force Space Command Comptroller. He was previously Chief of Mission Programs for HQ AFSPC/FM. He has a BS in Economics from Worcester State College, MA, and an MBA in Technology Management from the University of Colorado. His background includes finance and budget, in both the USAF and NATO. Maj Cappabianca was previously assigned as the Comptroller at Schriever AFB CO. His professional education includes AFO School, FMSOC, SOS, and NATO Staff Officers' Course. He is a member of the American Society of Military Comptrollers.



First Lieutenant David A. Silvey is the Financial Services Officer for the 21st Space Wing, Peterson Air Force Base, Colorado. He graduated from the University of Alabama in 1997 with a Bachelor of Science degree in Commerce and Business Administration. Upon receiving his undergraduate degree he received a commission as second lieutenant in May 1997. He served as Deputy, Financial Services Officer at Peterson AFB from June 1997-October 1998 before being promoted to Financial Services Officer in November 1998.



Lt Col Bruce M. Kalish is Commander of the 30th Comptroller Squad Lron. He was selected as AFSPCs FY99 Financial Management and Comptroller of the Year. He has held positions in SAF/FM, AFMC (HQs and Electronic Systems Center), and at operational units. He was also the PACAF FY92 Financial Management and Comptroller of the Year while he was stationed at Kunsan AB in Korea. Lt Col Kalish has been selected to fill the NATO AWACS Comptroller position at Geilenkirchen, Germany.



Lieutenant Kipp Bradley is the Deputy Financial Services Officer for Patrick AFB FL. He has a BS from Strayer University, Washington DC, in Business Administration. His active duty experience includes Information Management, Communications, Space Operations, Budget, and Financial Services. His prior assignments include March AFB CA, Onizuka AS Ca, and Assistant Secretary of the Air Force (Space), Washington, DC. He is a member of the American Society of Military Comptrollers.



Staff Sergeant Steven D. Barwick is a financial analysis apprentice, 50 SW/FMA, Schriever AFB, CO. He entered service January 28, 1994. His assignments include: Jan 94-Mar 94 Graduated Basic Military Training, Lackland AFB TX; Security Police Academy (Lackland AFB TX); Air Base Ground Defense (Fort Dix NJ) in Jun 94; Jun 94-Nov 95, 400th Missile Squadron, Alarm Response Team member/leader, FE Warren AFB WY; Dec 95-May 99, 48th Security Police Squadron, Alarm Response Team leader, Corrections Supervisor at UK Corrections Facility, RAF Lakenheath UK; Aug 97-Dec 97 TDY to Prince Sultan AFB, Fire Team Leader, Al Kharj, Saudi Arabia; Oct 99-Nov 99 Airman Leadership School, RAF Feltwell UK; Financial Analysis Apprentice (tech school), Sheppard AFB TX; and Jun 99-present, 50 SW, Schriever AFB CO.



Ms Michelle Strickland is currently a Nonappropriated Funds Financial Analyst at FE Warren AFB WY. She has a BS in Business and an MBA from University of Colorado at Colorado Springs. She has previously served as a resource advisor at FE Warren and an accountant at DFAS-DE. She is a member of the American Society of Military Comptrollers.



Ms Paulette Dailey is the 91st Space Wing Financial Manager. She has held that position for five months. She most recently was assigned to the 5th Logistics Group (ACC) at Minot AFB, where she managed 5th BW flying hour consumable and material support division (MSD) funding, 5th BW non-fly MSD funding, and provided oversight to 5th Logistic Group squadron resource advisors.

Capt Todd Younkin started his Air Force career as a Missile Launch Officer at Ellsworth AFB SD. After cross-training into the Financial Management career field, he served various tours as a Finance Officer, Budget Officer, and Squadron Commander. Now separated from the active-duty Air Force, he works for the Montana State Legislature as a member of the Legislative Fiscal Division.

Mr Gary H. Sherwood is the Budget Officer for the Space Warfare Center (SWC), Schriever AFB CO. He has an AA from New Mexico Military Institute, Roswell NM and a BA from Hastings College, Hastings NE. His experience includes accounting and finance, cost analysis, budget and comptroller. He is a graduate of CSOC and PMCS.

Lt Colonel Delane Aguilar is currently the Chief of the Weapons and Space Branch, Directorate of Budget Investment, SAF/FMBI. He has a BA in Management (Finance) from the United States Air Force Academy and an MA in Procurement & Acquisition Management from Webster University. He's also a graduate of the Program Management Course at the Defense Management College and is Level III Certified in the Acquisition Professional Development Program. Lt Col Aguilar has held a variety of budget and cost analysis positions at the Space & Missile Systems Center, Headquarters Air Force Space Command, SAF/FMC, and SAF/FMB. He will be reassigned as the 30th Space Wing Comptroller Squadron Commander at Vandenberg AFB CA this summer. He is a member of the American Society of Military Comptrollers.

Investment in Space



by Lt Colonel Delane Aguilar
SAF/FMBIX

Success is heavily dependent on the full Air Force competencies: rapid global mobility, aerospace superiority, global attack, precision engagement, information superiority, and agile combat support, according to the Honorable Lawrence J. Delaney, Assistant Secretary of the Air Force for Acquisition, in his 8 March 2000 testimony to the Defense Subcommittee of the House Appropriations Committee (HAC-D) on the fiscal year (FY) 2001 budget for Air Force acquisitions. And, as the Air Force continues its transformation from a Cold War fighting force to a *light, lean, and lethal* expeditionary aerospace force, it is the Air Force's Modernization program that must fill the role as the critical enabler for achieving this vision. In a constrained budgetary environment where the Air Force's stated priorities are people first, combat readiness, then modernization and infrastructure, to successfully modernize our equipment, it's essential to leverage upon technology to support the expeditionary aerospace force and enhance combat effectiveness. The Air Force modernization program attempts to do this while integrating and balancing against competing priorities—making the difficult choices as to which systems should be upgraded or modified, which select few new weapon systems should be pursued, and which critical technologies should be invested in to enable the development of more advanced systems of the future. Space programs support most of the Air Force's core competencies and are critical to building our aerospace forces. As such, these programs demand modernization funding to leverage our unique capabilities and enhance the harmonization between space and air capabilities.

In the FY01 budget request, 40 percent of Air Force's \$72 billion total obligation authority (TOA) was requested for modernization programs. Of this amount, 31 percent is allocated for the modernization of Air Force space programs. This amount favorably compares with the 36 percent the Air Force allotted for modernization of attack platforms—which includes the high-valued, high-priced requests for the F-22 air superiority fighter and the development of the next generation Joint Strike Fighter (JSF). Couple this with the fact that Space garnered an over one percent increase in TOA in FY01 over FY00 funding levels—an increase which represents over a billion dollars—indicates that the Air Force is very serious about integrating space forces and capabilities into the previously air-dominated battle plan.

In the Air Force's FY01 budget request, our investment in space modernization is weighted toward a handful of key programs: the Space-Based Infrared System (SBIRS) to enhance the aerospace superiority core competency; the Global Positioning System (GPS) and Military Satellite Communications (MILSATCOM) for information dominance; the Evolved Expendable Launch Vehicle (EELV) for rapid global mobility, and the Spacelift Range System to modernize our space launch infrastructure. These space modernization programs are discussed further below.

Aerospace Superiority

SBIRS is one of the keys to prosecute the full spectrum dominance required to achieve aerospace superiority. SBIRS is a system of systems that will provide early warning against long range missile attacks to both national and theater commanders. With over \$810 million in investment dollars requested in FY01, SBIRS consists of both high and low spaceborne components that will improve our ability to detect, track, and characterize missile attacks. These capabilities will provide our warfighters the critical information necessary to acquire targets, cue and track target data to interceptors, and perform theater battle management. The SBIRS constellation will include spacecraft orbiting in highly elliptical (HEO), geosynchronous (GEO), and low earth (LEO) regimes that will receive and transmit data to an integrated ground system. The SBIRS will then be fielded over four increments. Increment 1 consolidates the Defense Support Program (DSP)—the legacy infrared missile warning system—ground processing with SBIRS into a master control station located at Buckley AFB near Denver, Colorado. Increment 2 will consist of two HEO sensors to be hosted on another satellite system and four GEO satellites with initial launch in FY04. Increment 3 will be comprised of 24 LEO satellites with first launch planned in FY06. And finally, Increment 4 will include a review of the entire system for optimization and additional requirements definition for further deployment of SBIRS spacecraft.

The United States Air
Force is moving toward
the 21st Century as a
seamless, integrated
aerospace force. The Air
Force is committed to
continue the integration
of air and space.

—General Michael E. Ryan, USAF
Chief of Staff

Information Superiority

Information superiority will be critical to the success of any of our future military operations as it will allow our warfighters the ability to collect, process, and disseminate uninterrupted flow of information while exploiting or denying our enemies' ability to do the same. Two space modernization programs the Air Force is heavily investing in FY01 are the GPS and MILSATCOM. GPS provides continuous position, velocity, and timing data regardless of weather conditions to an unlimited number of users worldwide. As GPS-provided navigation information is either integrated or will be integrated into practically every facet of modern warfare, the Air Force FY01 budget request includes over \$450 million to modernize GPS systems and field GPS upgrades that will ensure continued access by US and allied military forces across the spectrum of conflict, while denying its use by adversaries and preserving its use by the civil sector outside of the theater/region of operations. To this end, GPS modernization efforts in FY01 include the addition of a new military code that will allow exclusive use of precise navigation data during conflict, two additional civilian codes, and a high power spot beam for future satellites that will significantly increase protection against jamming of GPS signals. Once completed, the modernization effort will provide secure, worldwide navigation and timing for all of our weapons systems.

Also critical to military operations and information dominance, MILSATCOM systems—primarily the Defense Satellite Communications System (DSCS) and Milstar—provide commanders the secure and reliable means to communicate with leadership around the world. Another MILSATCOM system—Global Broadcast Service (GBS)—will provide direct broadcast of digital, multimedia, high bandwidth video, and imagery data directly to warfighters deployed in theater. Wideband Gapfiller Satellites (WGS) will augment existing DSCS and GBS capabilities by increasing the communications throughput capacity starting in FY04. Currently in development are the Advanced Wideband System that will replace DSCS, WGS, and GBS starting in FY09 and the Advanced Extremely High Frequency (AEHF) system that will be the replacement system to the current Milstar medium and low data rate satellite system. The first launch of AEHF was recently accelerated one year to FY05 in order to mitigate impacts of the failed FY99 launch of the third Milstar satellite. All told, over \$800 million is budgeted for MILSATCOM modernizations in the FY01 request.

Rapid Global Mobility

Rapid Global Mobility is being enhanced through our ability to rapidly gain access to space. This is being done through the development and deployment of the EELV. With its modernized and more automated launch pads and operations, EELV will allow a magnitude reduction in launch pad processing time—from two to six months for current launch systems to just one to nine days—and cost reductions of up to 25 percent over legacy launch systems. The cycle time improvements will be made possible through enhanced payload processing flows and standardized spacecraft interface specifications, which will allow more expeditious, common payload-to-booster mating and integration timelines. Two contractors—Boeing and Lockheed Martin—are individually developing and producing two separate families of EELVs. The Boeing launch system—the Delta IV family of launchers—will be propelled by the new Boeing-Rocketdyne developed RS-68 liquid hydrogen-liquid oxygen engine. The RS-68 represents the first liquid propellant rocket engine developed in the US since the Space Shuttle main engine was developed in the early 1970s. The Lockheed Martin launch system—the Atlas V family—features the Energomash RD-180 liquid oxygen-kerosene engine. The RD-180 is a derivative of the proven RD-170 engine, which was developed and is currently used by the Russian space program. The initial DoD launch of EELV is scheduled for FY02, launching a DSCS satellite from Cape Canaveral. The FY01 budget request includes \$621 million to continue the EELV development program and to procure three EELVs planned for launch in FY03.

Also contributing to our assured and rapid access to space are the modernization efforts being pursued in our space launch infrastructure. Our Eastern Spacelift Range at Patrick AFB and Western Spacelift Range at Vandenberg AFB provide launch tracking, telemetry, communications, and flight analysis required to conduct successful space launch operations by the DoD, civil, and commercial communities. As our Spacelift Ranges are outmoded and expensive to operate and maintain, the Air Force is undertaking a large scale infrastructure modernization program that will standardize and automate the launch ranges. These efforts will improve spacelift range turnaround time to the degree it will be measured in hours, compared to days for current ranges, while reducing O&M costs by 20 percent. \$146 million was requested in the FY01 budget for modernization of the Spacelift Ranges.

Summary

As Space heavily contributes towards our ability to master the core competencies Dr Delaney discussed in his testimony to the HAC-D, the Air Force's success in fulfilling our national security role, now and in the future, is highly dependent on our ability to modernize our space programs. As space forces and capabilities are becoming more integrated and institutionalized, modernization of space assets will enable us to improve upon our full spectrum of aerospace capabilities and continue as the premier Air Force in the world. The FY01 budget request puts us well on the road to doing this.



DISTANCE LEARNING

The Way of the Future

by Colonel Maryetta D. Pesola

With the advent of the personal computer and the Internet, distance learning has really taken off. It allows people to take courses anywhere, anytime, and that is the key advantage. As a result, universities are developing undergraduate and graduate degree programs to meet people's needs that don't have the time to attend in-residence colleges. Just think what this potential provides to the Navy with their people on ships at sea. Likewise, distance learning allows the Air Force to get training to personnel overseas without a huge cost and provides training to all financial managers throughout the Air Force as oppose to a few.

The Air Force through Air University has had distance learning for years in the guise of the Extension Course Institute (ECI) which handled correspondence material. Later with the advent of satellites, AU established a distance learning office to broadcast courses through video and satellite. As computers evolved to incorporate CD-Rom and Internet capability so did AUs insight into its potential. As a result, AU consolidated ECI and their distance learning offices to form the Air Force Institute of Advanced Distributive Learning (AFIADL).

Distance learning within the Air Force did not come about because of the SAF/FM Guidelines; however, distance learning strongly supports the guidelines as we develop more and more courses. Recently, Mr Hale approved a partnership between SAF/FM and AFIADL. Under this partnership, AFIADL will produce approximately 30 hours of resource advisor training by the end of the year. In addition, AFIADL will take over maintenance of several of our web-based courses to include anti-deficiency, resource advisor, certifying officer, and fiscal law. Already this partnership is paying off for us. Partnering with the Joint Advance Distributive Learning Co-lab, AFIADL submitted 9 hours of the Resource Advisor course for development and testing with Sharable Courseware Objective Reference Model. This model will save time and dollars over the long run and could become a DoD standard for distance learning. The co-lab agreed and sent AFIADL \$77,000 toward completion of 9 hours of resource advisor training.

I would be remiss if I didn't mention three or four other players who have become key to producing web base financial training. Air Force Material Command has developed courses in Activity Based Costing, Earned Value Management, and Current Topics in Financial Management. The Defense Acquisition University has web base courses in the Fundamentals of System Acquisition Management, and Earned Value Management. The Assistant Secretary of the Air Force (Financial Management and Comptroller), Deputy Assistant Secretary (Budget) developed a course for the Obligation Adjustment Reporting System (OARS). Finally, Sheppard AFB is partnering with us to develop a contingency course, which should also be ready at year's end. Below is a list of the courses I have mentioned above along with their web site and the number of continuing professional education (CPE) hours associated with each course. These courses can also be found through the SAF/FM Web Site (<http://www.saffm.hq.af.mil>) under Professional Development.

COURSE TITLE	WEB LOCATION	CPE HOURS
Activity Base Costing	http://sasweb.brooks.af.mil/SASHOME/master.html	20
Anti-Deficiency Act	http://www.saffm.hq.af.mil/FMP/ada.html	3
Certifying Officer	http://www.saffm.hq.af.mil/coaotut/	3
Current Topics in Financial Mgt	http://sasweb.brooks.af.mil/SASHOME/master.html	16
Earned Value Mgt Course	http://sasweb.brooks.af.mil/SASHOME/master.html	15
Fiscal Law	http://www.saffm.hq.af.mil	6
Obligation Adjustment Report Sys	http://web2.ssg.gunter.af.mil/first/training/index.html	3
Resource Advisor	http://www.saffm/hq/af/mil/saffmra	3

Continued on Page 35

NOTES FROM THE:

Deputy Assistant Secretary, Budget

by Major General Larry W. Northington



Investment Budget Review (IBR)

The results of the IBR will be examined by the Air Force corporate structure in early August. This concludes the review of investment programs conducted during the May - July timeframe. The overall objective of the IBR process is to develop an executable FY02 budget that makes the most effective use of Air Force resources. The review of RDT&E, Procurement, MILCON, MFH Construction, MFH O&M, and BRAC accounts focused on program executability, both current and future, execution performance, fact-of-life changes, pricing realities, and Congressional actions.

FY02 Budget Estimates Submission (BES)

As we complete the IBR, our attention expands to assessing the needs of the Air Force considering our FY02 Program Objective Memorandum (POM) priorities, the mid-August Program Decision Memorandum, and other fact-of-life changes since the POM was submitted in May. From an historical perspective, BES program changes have ranged for \$1-3 billion. Last year, the Air Force sourced \$1.8 billion in BES bills. However, some changes will be sourced by OSD and some will be transfers from other Services/Defense Agencies.

FY00 Budget Execution Report

The final O&M execution report is due 24 July. As you know, we submitted the FY00 OMNIBUS with \$449 million in active, guard, and reserve O&M requirements. However, our ability to use these resources will be affected by the degree sources are denied by the Congressional Defense oversight committees. We continue to rely on your efforts to ensure we have a smooth landing this year using assets on-hand and those approved by the Congress.

Career Field Challenges

At the May Financial Management Executive Session, which included each of the MAJCOM comptrollers and several other senior FM leaders, I found the two primary concerns facing this career field today are the same concerns that existed five years ago. My expectations are that we'll be addressing these issues for the next five years. Like most career fields in the Air Force, we are concerned about manning/experience levels. In fact, as we look at individual mission support AFSCs, FM manning is about the same as all others. What can we do? Many of you are already practicing *grade substitution*—that is to say having lieutenants do the work of captains and three-levels doing the work of five-levels. We must also look at better ways of doing business.

As you can attest to, the heavy workload is as heavy and demanding as it has historically been. To address workload issues, we will attack them one at a time. Later this year, Air Force Space Command Financial Management will lead an FM caucus to look at how the commands conduct civilian pay analysis. Each of the commands will be invited to get together and share ideas. There is much gold to be mined from this spirit of cross-tell and cross-feed, as we learn from each another. The bottom line question for you to answer is *the glass half full or half empty?* I believe it's half full. In this era of constrained funding and increasing costs, the commanders in the field rely on our expertise more than ever before. Is this a time of opportunity for the FM career field? You bet it is! You and this career field will continue to be key investment advisors to commanders. These manning and workload concerns will be opportunities for many of you. Bottom line: without you, pushing resources to the war-fighter while navigating through all of the requirements of public law coupled with resource constraints is impossible.





NOTES FROM THE:

Deputy Assistant Secretary, Cost & Economics

by Mr Joseph T. Kammerer

Activity Based Costing/Management (ABC/M). The Air Force has adopted ABC/M as a tool that can help us make better decisions, manage our processes, and reduce costs. The concept of ABC/M is relatively easy. The implementation of ABC/M requires focus, commitment, patience, and change management. SAF/MI and SAF/FMC briefed Dr Gansler, OUSD (A&T), on the Air Force ABC/M Implementation Plan on 20 January 2000. Dr Gansler approved the plan that builds ABC/M into ongoing reengineering efforts and the Reduction in Total Ownership Cost (R-TOC) infrastructure strategy. During the meeting, there was general agreement that knowledge sharing among the Services and Agencies was needed and that specific experiences in individual business areas should be a part of the standard reporting process to the OUSD (A&T). This coincides with one of the goals in our ABC/M Pilot Program where we shared our experiences at the Air Force ABC/M Conference. In addition to sharing knowledge among the attendees, the purpose was to review the status and progress of ABC/M pilots, software deployment, development of an overarching Air Force model, and potential new ABC/M candidates. To encourage commands to use ABC/M, General Lyles (AF/CV) approved an incentive plan to match savings obtained from ABC/M efforts and to purchase ABC/M software for new ABC/M efforts. SAF/FM is working the funding of these incentives and will notify the commands as soon as a decision has been reached on the software.

Housing and Utilities Privatization. The Air Force continues to press forward on both its housing and utilities privatization programs. The FM responsibility is to maintain the core capability of reviewing and certifying economic analyses with civilians and junior officers. Squadron commanders who need to develop this capability should visit the SAF/FM web site for training opportunities. SAF/FMCE held a privatization training workshop for MAJCOM and base financial analysts in early March. The response was positive and several common themes emerged. Most importantly, our FM analysts stressed the importance of cooperation between the FM and CE communities and support from their superiors for these important activities. SAF/FMCE is working with the

CE community to develop a user-friendly model for calculating the life-cycle costs of utility privatization projects. This product should be finished soon and will be posted on the FM web site.

NAF Oversight Guidance Update. We have developed Financial Management Training Aid (FMTA) #16, *Establishing and Maintaining Supporting Documentation & Reporting Responsibilities*. This training aid provides detailed guidance to NAFFAs for establishing and maintaining a record of supporting documentation for each NAF oversight review performed. It also provides guidance to the NAFFAs on reporting responsibilities to the proper levels of management. Our thanks go to all of the MAJCOMs for their input in making this an effective and efficient product. We are revising AFI 65-106, *Appropriated Fund Support of Morale, Welfare, and Recreation and Nonappropriated Fund Instrumentalities*. We have drafted an interim change (IC) to address some of the most urgent issues. We will also release an IC to our recently released AFI 65-107, *Nonappropriated Fund Financial Management and Oversight Responsibilities*. This IC will delete the requirement of NAFFAs to ensure Services' RMFCs conduct quarterly surprise checks on inventories maintained on POS systems. The RMFCs are no longer required to conduct these quarterly surprise inventory checks, therefore the NAFFA review is not required.

AFCAIG Factors. AFCAA/FMF provided major command working analysts the results of the FY02 AFCAIG factor review. Fuel (EEIC 699) slightly decreased, GSD (EEIC 609) showed increased consumption, but MSD (EEIC 644) presented a very large bill for engines and price increases. We will brief the AFCAIG factors to the Air Force Corporate Structure as part of the Budget Estimate Submission (BES). This year we agreed to incorporate appropriate IMPAC and aircraft mounted life support equipment in the GSD factor. As a result of the Audit Agency review of EEIC 609 last year we have also excluded several stock classes from the factor. These issues have been forwarded to commands for validation and incorporation in the BES.

NOTES FROM THE:

Deputy Assistant Secretary, Financial Operations

by Mr John J. Nethery



We've been working feverishly on mandatory government travel card implementation. Following is the transcript of the Air Force policy.

The Travel and Transportation Act of 1998 (**Public Law 105-264**) requires use of the government travel card for official travel expenses. The effective date for implementation is 1 May 2000. The final USD(C) policy guidance (reference SAF/FM web site at <http://www.saffm.hq.af.mil>) will be included in the next update to DoD Financial Management Regulation 7000.14R Volume 9, *Travel Policy and Procedures*. This memo is effective 1 May 2000 and will be incorporated into the next revisions of **AFI 65-103**, *Temporary Duty Orders*, **AFI 65-104**, *Government Travel Charge Card Program*, and **AFI 24-101**, *Passenger Movement*.

A. Transportation Charges. 1. Transportation charges may be billed to a centrally billed account (CBA), which means one card for an entire base or unit. Charges may also be billed to a card carried in an individual's pocket, called an Individually Billed Account (IBA). 2. MAJCOM commanders may decide whether transportation charges for official transportation travel are billed to CBAs or IBAs or a mix. MAJCOM commanders may also delegate this decision to their base or installation commanders. The key criterion should not change: protect the traveler from inconvenience or extra workload. Central billing may increase reconciliation workload. To address this concern, an effort is underway to develop reconciliation software and additional automation will eventually be available as the Defense Travel System is deployed. 3. In cases where commanders decide that billing to individual cards is acceptable, they should encourage travelers to use the split disbursement option. Under split disbursement, the Government pays the travel card for official charges directly rather than sending the money to an individual who must then pay the bill. As a result of legal and policy considerations mandatory split disbursement is not appropriate, but commanders should take steps to explain and strongly encourage its use. 4. In certain cases, it will still be necessary to continue to use Government Transportation Requests (GTRs) for the purchase of official transportation in addition to IBAs and CBAs. However, GTR use should be eliminated to the maximum extent possible.

B. Exemptions. 1. Air Force policy mirrors DoD guidance with a number of exemptions to mandatory

use of the travel card. Specifically, paragraph E.1. of the USD(C) guidance exempts certain classes of personnel from mandatory use of the travel card. (For the exemption set out at subparagraph E.1.a. (3), "new appointees" are defined to be those with fewer than three months of service since joining or rejoining civil service.) Commanders may implement these exemptions without prior approval but must be prepared to justify them. 2. Similarly, paragraph E.2. exempts certain categories of expenses from mandatory use of the travel card. The result of these exemptions is that the card must be used only for transportation, lodging, and rental cars though it can be used for other charges associated with government travel. Commanders should apply these exemptions as appropriate. 3. Paragraph E.3. allows individual exemptions to be granted without the prior approval of USD(C) and blanket exemptions with the prior approval of USD(C). For all exemptions under paragraph E.3., MAJCOM, FOA, and DRU commanders must submit fully justified requests for such exemptions through channels to SAF/FM prior to implementation. SAF/FM will forward the request to USD(C) or notify GSA as appropriate and notify the commander if and when the exemption can be granted. Commanders should limit exemption requests to those required as a matter of operational necessity. The requirement for mandatory use of the travel card applies to all members of the active duty Air Force, civilian employees, and members of the USAFR and ANG while in Federal service (Title 10 status). DoD has consulted with the National Unions on the provisions of the new law. Servicing Civilian Personnel Flights should be contacted to ensure local bargaining obligations are satisfied prior to implementation of this guidance for bargaining unit employees.

C. Compliance. The law and regulations do not address issues of discipline related to this act. Discipline is at the discretion of commanders and should be applied in a measured, graduated fashion. The following statement should be placed on all travel orders, "All DoD personnel are required to use the government-sponsored, contractor-issued travel charge card for all expenses arising from official government travel, unless otherwise exempted in accordance with the provisions detailed in paragraph E of the USD(C) TTRA policy guidance dated 18 February 2000."





NOTES FROM THE:

Air Force Accounting and Finance Office

Editors note: The AFAFO QA web site is located at: <http://www.saffm.hq.af.mil/afafo/qual.html>

by Colonel Martha M. Beatty

Introduction

Have you ever been disappointed with the sequel performance of a favorite book or movie? Perhaps the second effort just quite didn't live up to the original. One sequel that deserves rave reviews is today's Quality Assurance Program (QAP).

Before the consolidation period (circa 1991), the *original* QAP was embedded as part of the Air Force base-level Accounting and Finance Office operations. The QA Manager worked directly for the Accounting and Finance Officer and was an integral part of the local management team. Air Force Regulation (AFR) 177-10 was the "bible" for QA operations.

Unfortunately, after consolidation, QA at base level virtually *slipped through the cracks*. The emphasis was more on meeting the challenges and requirements of payment and accounting processing in a consolidated environment. The AFR 177-10 was no longer maintained at the Air Force level. Although some bases maintained a viable QA program, they were left to fend for themselves with perhaps Major Command (MAJCOM) guidance. QA became a casualty of consolidation.

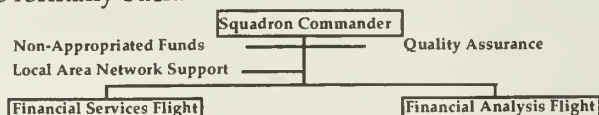
Fortunately, as the saying goes, *That was then, and this is now*. Quality Assurance returned with a vengeance! The QA Program resurfaced for two basic reasons.

- High visibility fraud cases indicated a need for strengthened internal controls.
- A recognition that QA is an important function at base level financial operations.

QA II—the Sequel—is better than the original because of (1) senior FM leadership commitment, (2) an integrated teamwork approach to QA, (3) the ability to exploit today's computer systems technology, and (4) the commitment and dedication of the QA Managers throughout the network.

Leadership Commitment

The first thing that needed to occur was an organizational alignment. In a 24 April 1998 memo, the Assistant Secretary of the Air Force (Financial Management and Comptroller) included QA as part of the standard base-level Comptroller organization (outlined in AFI 38-101, *Air Force Organization*). Quality Assurance was formally back!



This time, the QA Manager reports directly to the base comptroller vice the financial services officer (FSO)—highlighting the emphasis on QA across the spectrum of base level FM operations.

At higher headquarters level, the newly established Air Force Accounting and Finance Office (AFAFO) became the point of contact for QA throughout the network. One of the immediate benefits was its ability to interface with other agencies on internal controls and fraud prevention. For example, the AFAFO is a member of the Fraud Working Group, that includes representatives from the Defense Finance and Accounting Services (DFAS), the Office of Special Investigation (OSI), the Air Force Audit Agency (AFAA), and other key agencies. The committee's charter is to share information and tactics on fraud identification and prevention measures.

The FM senior leadership has promoted the QA sequel program whenever possible. QA and Internal Controls have been and continue to be briefed at the national Professional Development Institute (PDI) conferences, local American Society of Military Comptroller (ASMC) functions, to students of the Financial Management Staff Officer Course (FMSOC) at Sheppard AFB, TX, and other forums and venues. Last year, the worldwide FSO conference held in Denver CO was opened to all QA Managers able to attend and QA and Internal Controls were a key part of the agenda.

A Teamwork Approach

In November 1998, a QA Development Task Force was formed of MAJCOM and Direct Reporting Unit (DRU) representatives. Under the lead of the AFAFO, the group developed a comprehensive strategy of how to best bring back the QA program as a standard model across the Air Force financial management network. Many of the programs and initiatives outlined in this article are a direct result of their efforts.

The Director, AFAFO, to improve the existing Self-Inspection Program, also chartered a more specific task force in 1999. The Self-Inspection Program is a comprehensive set of checklist questions that the various sections in the Comptroller shop complete twice annually. Even when QA was dissolving at many bases, the Self-Inspection checklists remained a key part of the internal review process. The checklist questions were developed and maintained by the various MAJCOM staffs.

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NOTES FROM THE:

Auditor General of the Air Force



by Mr Jackie R. Crawford

Federal managers depend on the availability of accurate and timely financial and programmatic information to make informed decisions and guard against fraud, waste, and abuse. To support this financial stewardship process, proactive efforts to identify and correct weaknesses in internal and systems controls are important. To that end, Congress enacted the Federal Managers' Financial Integrity Act (FMFIA) of 1982, commonly called the *Integrity Act*.

The Integrity Act requires the Air Force to establish a continuous process for evaluating and improving the adequacy of internal controls, and reporting the status of those controls in an annual Statement of Assurance. The intent is that controls provide reasonable assurance that obligations and costs comply with applicable law; assets are safeguarded against fraud, loss, unauthorized use, or misappropriation; and revenues and expenditures are properly recorded. This article highlights the FMFIA and explains the roles of both managers and auditors in implementing the Act's requirements.

The Process. Calls for input to the annual FMFIA Statements of Assurance go out soon. In preparation for reporting, all Air Force units assess their controls and systems throughout the summer. In October, the MAJCOM commanders submit their Statements of Assurance to the Secretary of the Air Force. By December, the Secretary, in turn, submits the Air Force Statement of Assurance to the Secretary of Defense who signs out an overall Statement for the Department. The statements include newly identified weaknesses as well as the status of corrective actions for previously identified weaknesses. Deficiencies are reported as either internal control-related (Section 2, FMFIA) or systems-related (Section 4, FMFIA). For example, risks or data inaccuracies resulting from noncompliance or ineffective execution of a process or adequately-designed system (e.g., problems resulting from data collection deficiencies, human errors, failures to follow guidance, circumvention of system edits, etc.), are Section 2 weaknesses. Conversely, an accounting system that produces unreliable financial data as a result of system design problems is a Section 4 weakness.

Air Force Audit Agency's (AFAA) Supporting Role. AFAA's primary role in this process is to advise and assist Air Force managers in identifying material inter-

nal control weaknesses for inclusion in the annual Statements of Assurance and to encourage corrective actions. To facilitate this effort, we highlight issues in our audit reports that, we believe, rise to the level of a material control weakness. Additionally, we have developed a process to continuously review audit and inspection reports from our Agency as well as the Air Force Inspection Agency, DoD Inspector General (DoDIG), and the General Accounting Office to identify material weaknesses at the MAJCOMs and throughout the Air Force. We work with Air Force managers to categorize the systemic weaknesses and confirm their status and potential impacts.

During the summer and fall, AFAA provides audit assessments of Air Force internal controls for management's consideration in developing their Statements of Assurance. Specifically, we provide input for the MAJCOM assessments, including those of the Air Force Reserves and Air National Guard. Each November, after coordinating the deficiencies and corrective action plans with appropriate Air Force managers, we also issue an overall assessment to the Secretary of the Air Force with copies to the DoDIG. The Secretary of the Air Force usually includes the audit identified material weaknesses in the annual Air Force Statement of Assurance.

In FY 1999, most of the 19 new weaknesses included in the Air Force Statement of Assurance stemmed from audit or inspection reports. For example, we identified seven Section 2 systemic weaknesses related to fiscal and accountability controls in such areas as spare parts, computer equipment, personal property and equipment at closed/realigned bases, and the purchase card program. We also identified one new Section 4 deficiency involving four critical financial management and feeder systems.

Conclusion. The Integrity Act requires all levels of Air Force managers to evaluate and report on controls and systems within their responsibility areas. The process is designed to prompt managers to proactively work internal control and accounting system weaknesses. While auditors perform a significant supporting role in assisting Air Force managers in identifying and reporting systemic weaknesses, the greatest benefits are achieved when managers follow the intent of the Act and take the lead in this process.





NOTES FROM THE:

Director, Defense Finance and Accounting Service—Denver Center

by Mr Steve E. Turner

DFAS Strategy and Direction—Your Financial Partner @ Work

When DFAS was formed in January 1991, we embarked on the most significant and dynamic change in the history of DoD financial management. We were formed to streamline financial operations and services within DoD, eliminate redundancies in financial systems, and standardized finance and accounting operations. Embracing technological advancements, we have been able to reduce our employees from 27,000 in 1993 to 20,000 in 1998 and we will further reduce to 16,600 by 2003. Throughout all of the change, our mission has continued to be to provide responsive, professional finance and accounting services to the DoD.

Under the direction of Mr Tom Bloom, the director for the past year, we have clarified our focus to become a world-class provider of finance and accounting services, with a strong corporate identity; a trusted, innovative financial advisor; and an employer of choice, providing a progressive and professional work environment. We must be competitive and provide the best value to our customers, the military services, and ultimately the United States taxpayer.

DFAS is the world's largest finance and accounting operation. Each month DFAS disburses more than \$24 billion in payments to more than 5.4 million DoD military service members, civilians, military retirees and annuitants, contractors, and vendors. By partnering with our Air Force customers, our goal is to provide better, faster, and more cost-effective service.

Employee/Member Self Service (E/MSS). One way we are improving service to our customers is through the E/MSS program, which allows DoD civilians, military service members, military retirees, and annuitants, to update their pay information online. Users have two options for accessing the system—through the Internet or by using a touch-tone telephone and accessing the Interactive Voice Response System (IVRS). Customers can change their Federal tax (W-4) withholding status and exemptions; start, stop, or change allotments (this feature is not a part of the annuitant payroll system); change correspondence and home addresses; and update financial institution's electronic funds transfer (EFT) information.

E/MSS was made available to DoD civilians, retirees, and beneficiaries in March. Access for active duty,

Guard and Reserve military members is scheduled for July.

Web Invoicing System (WInS). Another initiative is the vendor payment system WInS. Using the system, vendors electronically invoice DFAS using web-based technology. Contractors access the system through a user-ID and password. To submit a WInS invoice, the contractor completes the invoice or voucher information on a preformatted screen. This system produces faster transactions at a lower cost.

Finance and Accounting Systems. We are using technology to streamline and upgrade our payment and accounting systems. We inherited 324 separate finance and accounting systems. Through technological advancements we have eliminated the need for 226 systems, and will continue reducing the total number of systems. By FY 03 we will have only 32 finance and accounting systems. As we reduce the number of systems, we are searching for ways to modify or adapt available systems to meet our increasingly complex requirements.

A-76 (Competitive Sourcing). Following the rules outlined in OMB Circular A-76, DFAS has been directed to study 6,280 civilian positions for possible privatization by the year 2003. The competition drives better efficiency and higher performance through encouraging maximum innovation while saving taxpayer dollars. DFAS successfully competed and won studies in administration operations, facilities, logistics and the consolidation of debt and claims management and vendor payments. By implementing our most efficient organization, developed for our competition in the studies to streamline operations, DFAS has realized annual savings of \$23 million.

The Denver Center, we have been undergoing A-76 studies in civilian pay and annuitant pay. The DoD Inspector General, in its capacity as independent reviewer of A-76 products, found ambiguities with the DFAS Requests for Proposal (RFP). Specifically, that workload and guidance did not adequately support the requirements in the RFP. After reviewing DFAS' A-76 processes and the solicitations, Director Bloom concluded that there were sufficient concerns to warrant a

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NOTES FROM THE:

Professional Military Comptroller School

by Lt Col Terry L. Ross



The Department of Defense (DoD) Professional Military Comptroller School (PMCS) plays a major role in making sure financial managers are ready to *answer the bell* when asked to *step into the ring* and advise senior defense leaders. The DoD is currently facing some major challenges—maintaining a balance between readiness, modernization, personnel, and infrastructure with very limited resources. The cost of getting it wrong is unacceptable. Financial managers, now more than at any time in the past, need to arm themselves with the skills and tools necessary to ensure Defense resources are used effectively and efficiently. Strong financial managers are key players in facilitating decision making by senior DoD leaders. Financial data must be accurate and financial systems need to produce the available data in a practical form that is useful to the decision maker. What does this have to do with PMCS? PMCS helps prepare the next generation of senior financial managers who will ultimately advise DoD leadership; Majors through Colonels (Captains by exception) and GS-12s through GM-15s (GS-11s by exception). The PMCS curriculum emphasizes a breadth of knowledge in financial management and leadership, economics and communication skills, along with an overview of fitness and wellness. Training is not the objective, but rather exposure and a broader perspective. In other words, PMCS graduates see the *left hook* coming and are prepared to act.

Like any good *prize fighter*, a financial manager must first know his or her way around the ring. A combination of outstanding guest speakers from the highest DoD echelons and the private sector, faculty instruction and seminar discussions with fellow students equip each student with the necessary *sparring* time. An experienced faculty provides a firm foundation with lectures and seminars on a myriad of subjects to include the Planning, Programming and Budgeting System (PPBS); Activity Based Costing; Internal Controls; Economic Analyses; Budget Prioritization; and Comptrollership at various levels, just to name a few. With the *footwork* down, students advance to an impressive roster of guest speakers to learn how to deliver the *knockout punch*. Being afforded the opportunity to hear the latest lowdown from reigning champions on issues such as the CFO Act compliance, balanced budgets, expanding audit roles, and A-76 studies for *Privatization*

and *Outsourcing*, exposes students to the challenges facing the various DoD entities. PMCS's goal is not to train experts in the full spectrum of issues, but rather to expose financial managers to the *big picture*.

Speaking of the *big picture*, the whole environment in which financial managers operate is painted on the landscape of the Nation's economy. Many students are quite surprised to find a focus on economics at PMCS, and feedback at the completion of the course consistently identifies this subject area as a winner. Economics directly affect resources allocated to national defense, so Financial Managers need to understand nuances of the economy and their possible impact on budgets in the long term. PMCS will not make students into economists, but it will prepare them to discuss economic issues intelligently from an informed viewpoint. This leads logically to the next point—even a *prize fighter* needs to be able to communicate his or her viewpoint.

A big part of any pre-fight hype comes down to how well the respective boxers can intimidate their opponents. Financial managers may not be looking to intimidate anyone, but they have to be able to clearly and succinctly convey their messages. PMCS provides a balanced writing and speaking program geared toward improving individual communication skills. Instructors furnish one-on-one instruction so students can focus on particular areas they feel need improvement. Each student presents two briefings in his or her individual seminar and writes one 2-page and one 4 to 6-page research paper. An optional speaking lab is also provided for students who want to add additional eloquence to their speaking and briefing arsenal. Most anxieties are quickly overcome. This academic area is always listed as one of the top strengths of PMCS and is an excellent opportunity for personal growth in a non-threatening environment.

Like any good fight-training program, close attention must be paid to the mental and physical conditioning of the fighter. Since the goal of PMCS is a *winning financial manager*, a health and wellness program rounds out the regime. This program is designed to allow participation of everyone, no matter where they would place themselves on a fitness scale. The objective is to make students more aware of personal health,

Continued on Page 36



NOTES FROM THE:

Financial Management Career Program

by Mr Ronald F. Stuewe

Registration and GEOLOC Changes. Air Force employees can now register in a career program or change their personal availability codes (GEOLOCs) using the WWW. However, this capability only exists for employees at bases serviced by AFPC/DPC for Benefits and Entitlements. All employees may still complete their registration or submit changes to GEOLOCs by submitting an AF Form 2675 to their local Civilian Personnel Flight (CPF).

An easy way to register or to change GEOLOCs can be made by accessing the FMCP WWW (<http://www.afpc.randolph.af.mil/cp/fmcp/>). Once you have the initial menu on the screen, click on *Personal Records Review and Online Registration* and follow the instructions. Registration and GEOLOC changes can be completed from an employee's personal computer at home, if desired, and is accessible twenty-four hours a day. For the employee's security, online registration is completed through a protected Web site.

A key point about online registration is each registration is a new registration. This means that the previous registration information is overlaid with the new information. For example, if you have two geographic location codes in the system and want to add one more location, all three location codes must be input with the online registration. In addition, if you are registered in more than one career program, all career programs and GEOLOCs information must be included in EACH online registration or change.

After you have completed the registration, an *Online Career Program Registration Confirmation* page is provided. The confirmation page will contain: (1) SSAN, (2) DSN, (3) E-Mail address, (4) action chosen (e.g. register in Career Program), (5) Career Program(s) selected, (6) geographic location code(s) selected, and (7) the date and time the transaction was submitted. Employees are **STRONGLY ADVISED** to print and file their confirmation page for their record. If any questions or disputes arise concerning the online registration or GEOLOC process, all the confirmation page information (to include the date/time stamp) must be provided.

Online registration must be input by 2359 hours Central Standard Time five workdays prior to the end-of-month. This is the minimum time required to update the end-of-month file. Please note that career programs must use an end-of-month file; so for a registrant to

appear on a certificate the registration or changes must occur the prior month to the fill action. Special consideration cannot be given to individuals who do not meet these deadlines.

Employees can review their registration information two ways. First, they can review their record by using this same iPersonal Records Review and Online Registration area. This will allow you to review what is in the current end-of-month file. If you would like to review recent changes, you must contact your local CPF. Please wait one week after submitting an online registration or change.

If employees have problems establishing an AFPC access account or accessing their records, they should contact the AFPC Technical Assistance Center (TAC) at DSN 665-3995 or 1-800-638-3487.

Civilian Competitive Development Program (CCDP) and Defense Leadership Management Program (DLAMP): The new call for nominations for CCDP (formerly Long-Term Full-Time Training) and DLAMP were announced in May. For the first time, GS-13 personnel will be considered for DLAMP. Information on the training, prerequisites, and nomination procedures for these programs can be found at <http://www.dp.hq.af.mil/dps/dlamp.htm> and <http://www.dp.hq.af.mil/dps/ccdp.htm>. Nominations packages are submitted through command channels directly to the selection board and not through the FMCP.

TUITION ASSISTANCE: Now is the time to submit your tuition assistance requests for the next fiscal year to the FMCP especially for courses starting before 15 December 2000. Although we require a separate **DD Form 1556** for each individual course, you can assist us and help yourself by submitting a list of courses you anticipate attending throughout the year along with a course description from the school catalogue. The FMCP will review the list of courses and their description to ensure each meets the "mission related" criteria. The early review helps avoid unpleasant surprises and allows registrants advance notice of problems so they can adjust course selection. It also helps the FMCP determine if sufficient funding will be available throughout the year or if other restrictions must be used. If a particular course is not offered when anticipated, please contact the FMCP to change the course. An approved DD Form 1556 cannot be modified without the prior approval of the FMCP.

NOTES FROM THE:

Financial Information Systems Program Office

by Mr Steve Rosengarten



FIRST Program Selects a Contractor

The FIRST program is currently underway with a source selection at Wright-Patterson AFB to select an application developer to build and field this program designed to modernize the Air Force Budget process. The goal of any program manager is to get his project completed with the least amount of expenditure of time and resources. The acquisition reforms that are unfolding are enabling the government program manager to reduce the time it takes to make a selection decision and reduce the resources required to make it. The combination of new methodologies for conduct of the source selection combined with the innovative use of computer technology will allow the program office to make more effective use of the resources that it has at its disposal. The result is a more cost-effective way to acquire goods and services for the government.

The implementation of acquisition reform has proven that the government can shorten the time to award of even the most complex acquisitions. Some of the significant changes to source selection methodology include Multi-step advisory source selections, paperless transmission of acquisition documents, and oral proposals. These changes have given the program manager tools that he may use to shorten the time to award during the source selection process. The FIRST program will utilize all the methodologies listed above in the source selection process.

The FIRST program is taking advantage of the Multi-step advisory process now allowed by the Federal Acquisition Regulation (FAR) to conduct the source selection. This means the receipt of proposal documentation from the prospective vendors will arrive at staggered points during the process. The past performance information will come in first, then the written proposals, and finally the cost proposal. The staggered submission allows the SPO to continually guide the vendors to a position which insures the Government will get proposals that truly reflect the needs of the program. As part of the process, the FAR now recognizes that *use of oral presentations as a substitute for portions of a proposal can be effective in streamlining the source selection process*. The FAR part 15 rewrite gives the program manager a tool that he can use to great benefit when looking for ways to shorten the time it takes to get to award. Oral presentations by offerors as requested by the Gov-

ernment may substitute for, or augment, written information. Oral presentations may occur at any time in the acquisition process, however the most useful period is during the proposal evaluation process. The aim of the process is to ensure the government understands the vendors' proposals and to minimize the written discussions that require so much time to go through. This has the potential for great savings in the time it takes to get to award. The parts of the proposal process most considered for oral presentation are the mission capability proposal which includes the technical and management aspects of the vendor's proposal. The FIRST program is poised to evaluate vendor proposals in accordance with these new methodologies.

Perhaps the biggest time thief in the pre-network era of source selections was the process of mailing acquisition documents to interested vendors. A program office had to maintain a mailing list of interested vendors and compile and print any changes to or updates of the acquisition documentation, prepare the copies for mailing, mail and await confirmation of receipt before time periods could start. This required a large administrative staff and added many days and weeks to selection process. The availability of the World Wide Web now allows program offices to ensure the availability of acquisition documents up to and including the Request for Proposal itself by requiring companies to download them from the program's web site. Vendors must be advised that all transmission of acquisition documentation will be via the web from the outset to control expectations. The FIRST program uses the Hanscom Electronic RFP Bulletin Board as its repository for all acquisition documentation. The URL for the FIRST program is <http://herbb.hanscom.af.mil/info.asp?rfp=R08> for anyone interested in seeing this process at work.

Finally, the FAR part 15 rewrite supports more open exchanges between the Government and industry, allowing industry to better understand the requirement and the Government to better understand industry proposals. The purpose of these discussions is to further the understanding of the vendor community of the pro-

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Notes From the Air Force Accounting and Finance Office (Continued From Page 28)

The task force combined their talents and experience to totally revamp the Self-Inspection Program into a multi-media product. The current program is web-based and uses flowcharting to identify internal control *chokepoints* and critical work processes. Fraud prevention experts indicate that the best means to identify internal control points in an organization is to flowchart the tasks first. The next step is to step back and determine which tasks are critical to effective internal controls.

Other benefits of flowcharting include reducing the number of checklist questions and providing an on-line continuity book and training tool. The MAJCOMs have agreed to adopt the Self-Inspection Program as the one overarching set of questions to use regardless of what base or MAJCOM assigned.

Exploiting Today's Systems Technology

The web-based Self-Inspection Program is only one example of how the QA Program has exploited today's high tech environment. Two other notable systems initiatives are the cross-feed program and the electronic version of the QA Manager's Handbook—both on the AFAFO web site.

Cross-Feed Program. A giant electronic bullet board describes the AFAFO cross-feed page. The purpose of the web site is to post information on internal control failures and good ideas and initiatives for distribution throughout the network. When an audit finding, loss of funds case, or other reports indicate a breakdown in internal controls at a single base or small group of bases, the information is then passed to determine if a similar problem exists at other installations.

One example is an audit report that found poor practices of the critical Pay Record Accessibility (PRA) analysis—a review of local FM military pay accounts to identify any possible discrepancies or fraud. This information was cross-fed to all the QA Managers who in turn performed a quick Compliance Review. Approximately one-third of all QAMs reported that their base had similar problems with their own PRA procedures. In effect, an existing gap in internal controls was reduced due to the cross-feed program.

The majority of cross-feed items posted on the AFAFO web site are best practices and local initiatives. Examples of these good ideas include publicity and marketing efforts, fraud newsletters, several customer service initiatives, and various Quality Assurance Reviews.

Electronic QA Manager Handbook. The new QA guidance, Air Force Instruction (AFI) 65-202, is less than 25 pages. While the AFI provides the *what to do* guidance, the *how to* part is supplemented by the electronic version of the QA Manager's Handbook. Also posted on the AFAFO web site, the electronic handbook provides many examples and practical guidance in meeting the requirements of the QA AFI and assists the

QAMs stay organized. The vast majority of the items in the handbook are from local QA Managers who shared their ideas with their *brethren* QAMs.

Contributions of Base Level QA Managers

Although most people could see the benefits of the new QA Program, early on there was much concern about how the additional work would get done. In a survey to base comptrollers on the QA Program, 70 percent responded that their QA Managers had additional duties including FSO, Superintendent, First Sergeant, or Systems person. The FM community has found a way to stand up the QA Program. In another recent Comptroller survey, 100 percent of respondents reported that the QA function was part of their organization.

The QA Managers are the focal point for internal control and fraud prevention measures—meeting one of the two basic reasons for the QA Program sequel. Although the QAMs cannot totally prevent fraud, they can at least deter it. IAW the QA AFI 65-202, fraud prevention measures include:

- Fraud Prevention Education (local newsletters, briefings, etc).
- Internal Reviews (assist the FSO in review of military pay data, civilian pay, travel payments, and systems access of assigned FM personnel).
- Electronic Funds Transfer (EFT) review of manual changes to travel payments.
- Post Audit of travel vouchers and pay affecting documents.

Fraud prevention isn't the only element of internal controls. The Committee on Sponsoring Organizations of the National Commission on Fraudulent Financial Reports stated that *Internal Control is a process...designed to provide reasonable assurance regarding the achievement of objectives* in the following categories: (1) Reliability of financial reporting, (2) Effectiveness and efficiency of operations, and (3) Compliance with applicable laws and regulations.

In other words, while QAMs may prevent *bad things* from happening (i.e., fraud), another important role is to make *good things* happen. Throughout the network, local QA Managers are making a difference. They are assisting the Comptroller and staff in improving operations.

The recent addition of a Quality Assurance Manager of the Year category in the 1999 Air Force level financial management awards program validate the impact these professionals are making in their organizations.

Conclusion

Today's QA Managers have the backing of the highest levels of FM leadership, the benefits of an integrated teamwork approach, access to the tools of systems technology, and their own exceptional talents and dedication.

Unlike some *remakes* in the movie or book industries, this sequel, QA II, is undoubtedly better than the original.

Distance Learning (Continued from Page 24)

Next year, we would like to get on-the-job training (OJT) guides completed for the web besides starting one or two new projects. We will also look into converting the Reserve Financial Management Staff Officer Course (FMSOC) into a distance learning course as a test. Knowing we need a plan and direction for distance learning, we asked attendees at the May Financial Management Executive Session to give us ideas to where our distance learning program would be heading. You can help by telling your MAJCOM Professional Development points of contact what you think we should consider for continuing education. After all, our goal is to provide you the education tools to assist you on your way to senior level positions.

To conclude, I agree with many of you that it is nice to get away from the office and go to school. Unfortunately, time and money has continued to be a major obstacle in getting the training we need. As a result, only small numbers of personnel have had this opportunity. With distance learning, more people will not only have the opportunity to learn more about Air Force financial management but also continuing their education will make them more competitive for promotion.



Director, Defense Finance and Accounting Service—Denver Center (Continued from Page 30)

reexamination of the studies and the closing dates of the receipt of bids were extended. He feels these actions will enable the agency to have a better process and better solicitations.

"During the course of the past two years, we have published draft solicitations for comment, conducted two bidders' conferences and extended the solicitations—all at the request of the private sector", said Mr Bloom. "I intend to bring the civilian and retiree and annuitant payroll studies to closure as soon as possible. I remain confident that we are pursuing the proper course of actions and that these efforts will move us closer to our goal of providing world-class payroll services to our customers."

Final selection is expected in July 2001 for the civilian pay study, and August/September 2000 for the retiree and annuitant pay study.

An A-76 study for Security Assistance Accounting was announced in April with expected completion in spring 2001.

We anticipate significant cost savings from these competitions.

Chief Financial Officer Reporting. One of the biggest hurdles facing financial management in the department is creating financial statements that earn a clean opinion from our auditors. To achieve an unqualified opinion on the component and DoD-consolidated financial statements will take a concerted effort by everyone. In 1999, the OUSD(C) with the assistance from the auditors, Services, and DFAS, developed strategies covering areas identified by auditors as showstoppers to DoD achieving an unqualified opinion. Implemen-

tation of these strategies will address the problems and will enable the auditors to validate the large balances on the DoD financial statements.

We are taking aggressive action to meet new Federal accounting standards. Our long-term strategy is to reengineer or replace DoD financial systems to meet these standards and interface with the Department's other systems. Much of the information needed for sound financial management originates in systems under control of DoD's financial community, even more comes from non-financial feeder systems, like personnel, acquisition, logistics and medical systems. Financial management is not the primary purpose of these systems, so they need to be adapted to meet these requirements. The DFAS projects implementation of CFOA compliant accounting and DFAS-owned critical feeder systems by 2005.

In the short-term, we are working with our customers to move towards a favorable auditing opinion. Recently, the OUSD(C) authorized selected Other Defense Organizations (ODO) to contract out their annual audits with a private audit firm. Our support of these ODOs is of primary importance to DoD. We are currently developing memorandums of agreement and CFOA compliance plans with each of these activities. Ultimately, I feel the combined efforts of our Center working hand in hand with our customer will overcome many of our shortfalls and will result in DoD achieving an unqualified opinion on its CFOA financial statements.

We will continue to work closely with you, our Air Force partners to be *Your Financial Partner @ Work.*



PROMOTIONS



Mr Connair



Col Bell



Mr Bentley

Mr Steve Connair, GS-15, Director of Economics and Business Management, SAF/FMCE, Washington DC.

Colonel Keith R. Bell, is Chief, Financial Analysis Division, HQ AFMC/FMA, Wright-Patterson AFB OH.

Mr A. Keith Bentley, GS-15, is Chief, Financial Services and Systems Division, HQ AFMC/FMF, Wright-Patterson AFB OH.

Ms Janelle R. Krueger, GS-15, is Chief, Financial Analysis Division, Space and Missile Systems Center, SMC/FMAI, Los Angeles AFB CA. (No Photo Available).

Professional Military Comptroller School (Continued from Page 31)

along with the negative impacts of stress and a sedentary lifestyle, and the very positive effects of regular exercise and a balanced diet. The PMCS program was modeled after Dr Kenneth Cooper's approach to total health. Dr Cooper, *the man who started America running*, advocates aerobic exercise, emotional equilibrium, and a positive eating plan. PMCS brings in experts in each of these fundamental areas to present and discuss the latest topics in health and wellness. Prospective students need not be alarmed—PMCS is not a boot camp or a Physical Training (PT) program. The objective is for students to consider a healthier lifestyle and reap the benefits of a fuller and more productive personal and professional life.

The PMCS staff works hard to ensure each graduate is a *bona fide contender* headed toward many future, financial management successes. Historically, several graduates do go on to become *heavy weight* champions in their respective financial arenas. The primary objective of PMCS is to make sure students are prepared and ready to advise senior defense leaders in making the tough decisions, and this can only be accomplished by looking at the whole person. Today's financial manager must have a firm grasp on current and future comptroller and leadership issues. Realizing these issues are set against a backdrop of competing national interests and driven by the economy enables financial managers to maintain their balance in the ring. Additionally, *contenders* must be able to clearly express their ideas. The best ideas will never see the light of day unless they are confidently conveyed to the decision maker. Finally, a strong contender must be physically and mentally alert and built for endurance. The PMCS total personal wellness program is designed to get individuals started on a healthier routine that will hopefully be continued after graduation. All financial managers should be actively building a roadmap toward professional growth. Plan on traveling through PMCS on your road to success.

Financial Information Systems Program Office Continued from Page 33

gram requirements and the acquisition process. The caution that program managers must heed is to make sure that any new information is communicated to all interested vendors. The way to do this is by keeping track of the content of these discussions and continually updating the web site discussed earlier. The benefit of these discussions is the program office can take advantage of the ideas brought to the table by the vendors who come in. The First program has posted questions presented to the SPO on the HERBB site to ensure that all interested parties have the benefit of the information.

The FIRST Program Office is committed to providing the best support to the functional community, all the resource advisors and budget officers in the Air Force, and by using the methods mentioned in this article we hope to give that support at the lowest possible cost.

PROMOTIONS (Continued)

AETC

Babcock, Stephen N., to Capt; 17 CPTF/
FMF, Goodfellow AFB TX
Corrothers, Jason E., to Capt, 325 CPTS,
Tyndall AFB FL
Karth, Jeffrey P., to MSgt; 82 CPTS,
Sheppard AFB TX

AFRC

Hammonds, Vera, to GS-13; AF/REC,
The Pentagon
Williams, Michelle, to GS-13; AF/REC,
The Pentagon

AFMC

Bell, John, to Capt; ESC/FMC
Bickel, Robert, to Maj; ASC/YCFT
Brown, Barbara, to GS-12; OO-ALC/
FMH
Brown, Sharon, to GS-13; SM-ALC/FMI
Cornett, John M., to Capt; SA-ALC/
FMIO
Dooley, Michelle, to GS-14; ESC/BP
Enghauser, Robert, to GS-14; AFRL/
MLF
Ervin, Cay, to GS-13; AFRL/SNF
Eviston, Lynn, to GS-14; ASC/FMAO
Fee, Ann, to GS-13; HQ AFMC/FMRS
Freishler, John, to GS-12; ASC/YCFC
Green, Todd, to GS-14; HQ AFMC/
FMAB
Hardeman, Patricia A., to GS-12; OC-
ALC/FMA
Henry, Robert, to GS-12; OO-ALC/FMF
Higgins, Paul, to GS-13; AFRL/MNF
Hodapp, Gary, to GS-12; SM-ALC/FMP
Hoglen, Michael, to MSgt, AEDC/FM
Hrivnak, David, to GS-12; SM-ALC/
FMP
Jaramillo, Gilbert, to GS-12; SM-ALC/
FMP
Jones, Temeca, to GS-12; AFRL/PRF
Kaiser, Steven, to GS-12; SM-ALC/FMP
Lerner, Dawn, to GS-12; OC-ALC/
FMHLGM
Martin, Del, to GS-12; OO-ALC/FMA
McGilvray, Daniel, to GS-13; SMC/MTP
Melendez, Linda, to GS-12; SM-ALC/

FMI

Mercer, Nancy, to GS-12; OO-ALC/
FMH
Meyers, Barbara, to GS-13; ESC/FMC
Miller, Mary, to GS-13; HQ AFMC/FMF
Novitski, Mark, to GS-13; AFRL/PRF
Nuchols, David, to GS-13; ASC/FMCE
O'Brien, Ramona, to GS-13; MSG/FM
Patterson, Shirley, to GS-12; SMC/CIP
Pierce, Belinda, to GS-12; OO-ALC/
FMA
Riha, Kenneth, to Maj; HQ AFMC/
FMAB
Robinson, Lola, to GS-12; SM-ALC/FMI
Sanders, Patsy, to GS-12; OC-ALC/
FMA
Scarpelli, Michelle, to GS-12; 88 CG/
SCXF
Schmidt, Paul, to GS-12; HQ AFMC/
FMAO
Sembach, David, to GS-12; HQ AFMC/
FMAI
Shanske, Craig, to GS-14; ASC/FMCO
Short, Cheryl, to GS-12; MSG/FM
Simon, Roger, to GS-13; ASC/FMCE
Stevens, Janet, to GS-13; SMC/FMAI
Taggart, Dave, to GS-12; OO-ALC/
FMH
Talbot, Susan, to GS-12; OO-ALC/FMA
Trefry, Zenaida, to GS-12; SM-ALC/FMI
Valle, Teri, to GS-12; OO-ALC/FMH
Vandermeide, John, to GS-13; OO-
ALC/FMC
Witmer, Judy D., to GS-12; OC-ALC/
FMHLGN
Wilson, Ilas, to GS-12; SM-ALC/FMI
Worth, James, to GS-12; SM-ALC/FMI
Wrona, Jayson, to Capt; SMC/MVP

AFSOC

Fitzgerald, Stephen, to Lt Col; HQ
AFSOC/FMPF

AFSPC

Cappabianca, Dan, to Maj; HQ AFSPC/
FMAO, Peterson AFB CO
Casey, Kim, to GS-12; 21 SW/FMAS,
Peterson AFB CO

Goodwin, Amy, to MSgt; 21 SW/FMFC,
Peterson AFB CO
Hansen, Jeffrey, to Capt; 45 CPTS, Patrick
AFB CO
Marshall, Edward, to Capt; 45 CPTS,
Patrick AFB CO
Nockels, Sheri, to CMSgt; HQ AFSPC/
FMM, Peterson AFB CO
Pelky, Debbie, to GS-13; 30 CPTS/FMA,
Vandenberg AFB CA
Sherwood, Gary, to GS-12; SWC/XRM,
Shriever AFB CO
Tavernier, Julene, to GS-12; 21 SW/
FMAO, Peterson AFB CO

AIA

Beaumont, Margaret E., to GS-12; HQ
AIA/FMP, Kelly AFB TX
McClure, Joshua D., to Capt; AIA/FMP,
Kelly AFB TX

AMC

Graeter, Timothy, to SMSgt; 436 CPTS;
Dover AFB DE
Littlejohn, William E., Jr., to MSgt; 62
CPTS, McChord AFB WA

ANG

Smith, Vernett, to Maj; ANG/FMAF

HQ PACAF

Livingston, Thomas E., to Capt; 3 CPTS,
Elmendorf AFB AK

DFAS

Klein, Cliff D., to MSgt; DFAS-DE/FJFB,
Denver CO

SAF/FM

McLemore, Tom, to GS-12; SAF/
FMBMR

In Closing

by Major Dan Cappabianca

As you close the cover on this issue, please take a moment to reflect on the vital missions we perform in AFSPC. I hope you now have a greater understanding of what this seemingly small, yet vitally important, command brings to the fight. While many wings around the Air Force conduct exercises to test their abilities to perform in the *real* fight, we in AFSPC are in the fight 24 hours a day, 7 days a week, 365 days a year. From providing the critical land-based piece of the nation's nuclear triad, to launching and operating a plethora of satellites critical to so many operations around the globe, AFSPC is your often-silent partner in protecting our great nation. ➤

RETIREMENTS



Col Bailey



Col Nugent



Col Wall

Colonel Jack L. Bailey, Jr., Deputy Comptroller, HQ AETC/FM, Randolph AFB TX (over 28 years of service).

Colonel Steven J. Nugent, Comptroller, Air Force Services Agency, Randolph AFB TX (over 26 years of service).

Colonel Samuel A. Wall, DFAS-DE/FJ, Denver CO.

AFCEE

Fiedler, Dave, GS-12; HQ AFCEE/MS
Inman, Peggy, GS-12; HQ AFCEE/MS

AFMC

Barnick, James, TSgt; ASC/FMF
Bubnes, Romasine, GS-12; SM-ALC/FMI
Burdett, Nancy, GS-11; SM-ALC/FMI
Burnette, Daarel, Lt Col; HQ AFMC/FMR
Campbell, Mary, GS-13; AFRL/PRF
Copeland, Louis, GS-12; SMC/FMC
Cortese, James, GS-13; SM-ALC/FMP
Davis, Joyce Y., GS-11, m SA/ALC/FMIR
Engen, Connie, GS-11; WR-ALC/LGPA
Ervin, Harold B., GS-13; SA-ALC/FM
Flaherty, Sue, GS-12; ESC/FMF
Fredericks, Resa, GS-13; SMC/FMAI
Fuller, Colleen, GS-11, ESC/ACX
Gaynor, Michael, GS-14; ESC/FMJ
Hager, Rose, GS-09; SM-ALC/FMI
Janney, Rosanne, GS-12; SM-ALC/FMI
Johnson, Linda, GS-12; WR-ALC/LYCF
Kapaku, Charles, Maj; HQ AFMC/FMPA
Marling, Dennis, GS-12; SM-ALC/FMP
Martin, Rhondy, GS-12; SM-ALC/FMP
Mejia, Michael, MSgt; OO-ALC/FM
Munoz, Manuel, Jr., GS-11; SA-ALC/FMPS

Nelson, James, GS-12; SM-ALC/FMI
Reilly, Jeanette, GS-12; SM-ALC/FMP
Thompson, Margaret, GS-14; SM-ALC/FM
Tinkler, Shirley, GS-12; SMC/FMC
Stoyanoski, Gregory, GS-12; OC-ALC/FMFC
Wesson, George, GS-12; SA-ALC/FMPO
Woodson, Gregory, SMSgt; OC-ALC/FM

AIA

Hines, Glenell V., GS-11; HQ AIA/FMB, Kelly AFB TX
Lumby, Paula A., SMSgt; HQ AIA/FMB, Kelly AFB TX
Sloan, Dixie D., GS-13; HQ AIA/FMB, Kelly AFB TX

AMC

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Beckham, Marie, GS-12; 22 CPTF, McConnell AFB KS
Wiemers, Doris, GS-05, HQ AMC/FMP, Scott AFB IL

ANG

Levea, Rose, GS-9; ANG/FMAF
Spencer, Margaret, GS-12, ANG/FM

AFSPC

Anderson, Michael, MSgt; 30CPTS/FMFC, Vandenberg AFB CA

Bice, Beth, GS-5, 21 SW/FMFL, Peterson AFB CO
Hull, Heidi, MSgt; 90 CPTS/FMFL, FE Warren AFB WY
Phillips, John, SMSgt; 21 SW/FM, Peterson AFB CO

PACAF

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Kennedy, James E., GS-12; HQ PACAF/FMFA, Hickam AFB HI
Leonard, Robert A., MSgt; 3 CPTS, Elmendorf AFB AK
Viotto, Mark, MSgt; 354 CPTF, Eielson AFB AK

DFAS

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Mays, Cornelius, SMSgt; DFAS-DE/FJFB, Denver CO
Woodrick, Steven P., MSgt; DFAS-DE/OS, Denver CO
Nab, Daniel A., TSgt; DFAS-DE/OFPT, Denver CO
Strasser, Jamie R., Lt Col DFAS-DE/O, Denver CO

SAF/FM

Brougham, Geoff, GS-14; SAF/FMPC
Doran, Wayne, MSgt; SAF/FMBMB
Fagan, Harold P., Lt Col, SAF/FMBOT

In Closing (Continued from Page 37)

Finally, AFSPC has the honor of hosting Air Force **TOP DOLLAR 2000**. Although the competition site and dates are still *classified*, preparations are well underway. This year, we'll incorporate Kosovo lessons learned into the scenarios, guaranteeing a more realistic experience for competitors. As planning progresses, we'll ask the other MAJCOMs to provide their best people to serve as team hosts, role players, and evaluators. **Stay tuned...TOP DOLLAR!**



Department of the Air Force



Certificate of Professional Development in Financial Management

has successfully fulfilled the guidelines and is hereby awarded the
Professional Development Designation

The SAF/FM Guidelines were developed to help people meet a certain level of professional development. As a result, we established three levels of education and experience that people could aspire to in their careers. The Command FMs felt it was only fitting that we recognize people meeting these goals with an appropriate certificate. The Air Force Comptroller takes this recognition one step further by applauding the following people for receiving their certificates during the last quarter.

Financial Management - Level I

AETC

Capt Glenn F. Ford
CMSgt Diane Stewart

AFMC

Mr Earl R. Kessinger
Mr Ralph R. Taylor

AFSOC

Mr Brian Delaney
Capt Norman Dozier

AFSPC

Maj Robert Della Sala
Capt George Bullock III

AMC

CMSgt Larry Gonzales
Mr Douglas Winchester

ANG

Col Willard K. Windsor
Lt Col Michael L. Davis
Lt Col Keith P. Kunichika
Maj Cassandra P. Edwards

PACAF

CMSgt Renae Cotton
MSgt Jimmy Myers

SOCOM

Ms Elaine Kingston
Lt Col Phil McGhee
Lt Col Fran Machina
Mr Ed Shapiro
Mr Roland Berry
Maj John Shields
Maj Bob Kressin
Capt Geisler
Mr. Doug Harrington
Maj Kellie Crespo

USAFE

Capt Joseph P. Price

Financial Management - Level II

AFCEE

Ms Louise Lueb

AETC

Maj Danny J. Watson
Mr Wayne M. Thurman

AFSOC

Ms Dalila Deiters

AFSPC

Lt Col (S) Christopher Tancredi
Ms Jan Williamson
Ms Monica Pitel

AFMC

Major John D. Galloway

ANG

Mrs Tunya T. Armstead
Mrs Cynthia L. Curry

PACAF

Lt Col Michael R. Shaw

SOCOM

Lt Col Fran Machina
Lt Col Phil McGhee
Maj Janet Young
Maj Kellie Crespo
Mr Roland Berry

Financial Management - Level III

ACC

Col Larry Spencer

AFSOC

Lt Col Gary Minor

PACAF

Col Andrew Sherbo
Col Oswaldo Y. Mullins
Col L.C. Williams
Lt Col Eugene Dacus
Lt Col Sylvia Wardley-Niemi

USAFE

Col Neva Lynde
Col Rory B. Cahoon
Col Barbara Cain
Lt Col William R. Sims

SAF/FM

Mr James Speer
Mr John Nethery
Col Martha Beatty
Col Maryetta Pesola
Col Paul Hough

Program Director



Assistant Secretary of the Air Force
(Financial Management & Comptroller)

FM

Assistant Secretary of the Air Force Financial Management and Comptroller



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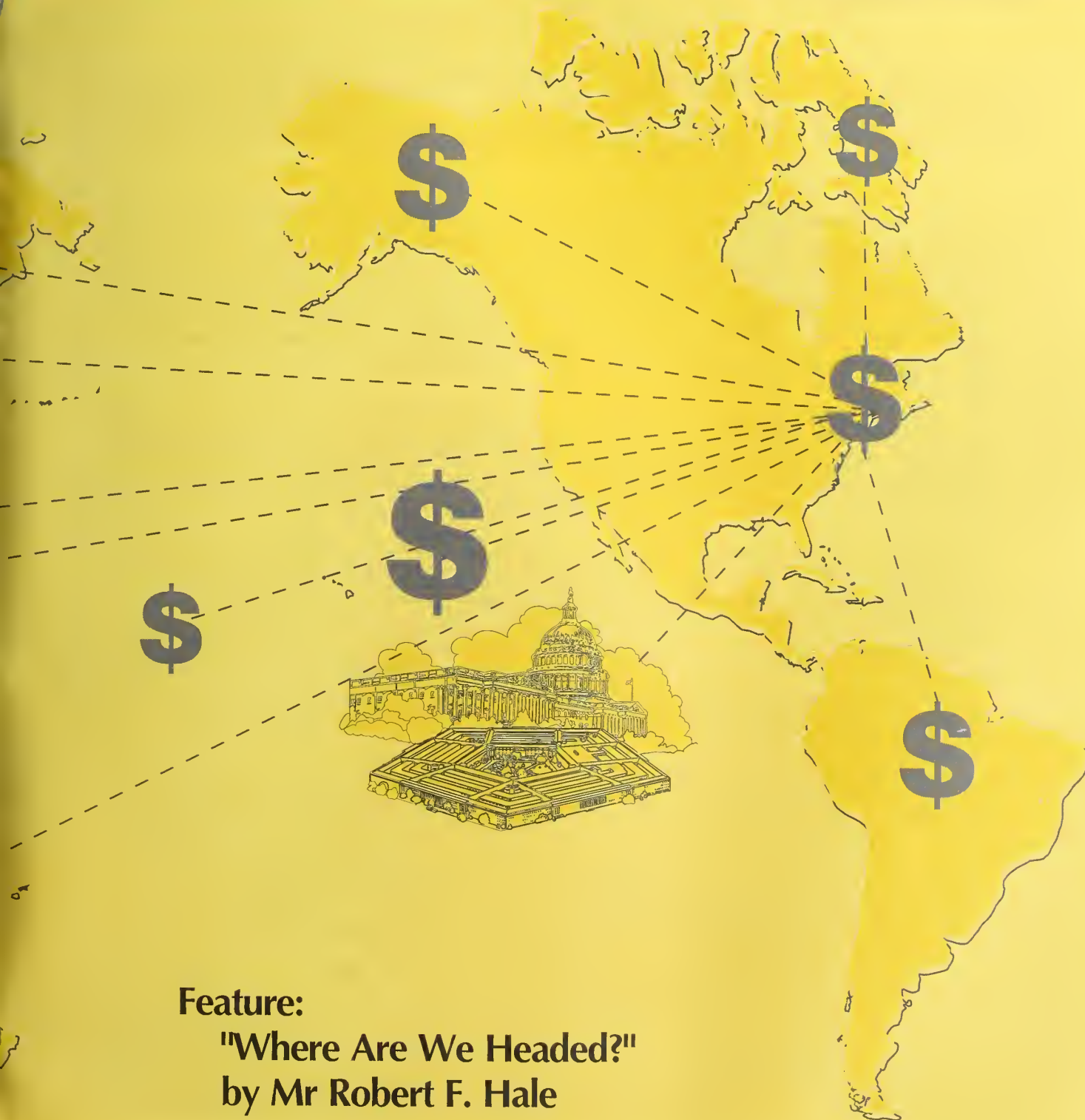
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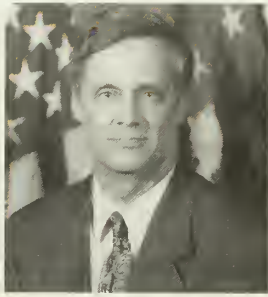
October 2000



Feature:

"Where Are We Headed?"

by Mr Robert F. Hale



THE COMPTROLLER'S CORNER

Hail and Farewell

On 24 August we marked the retirement of Chief Master Sergeant Lorry Tanner after 24 years of dedicated service to the Air Force and our financial management community. During these past three years she served as my Senior Enlisted Advisor and served with distinction. Her tenure was marked by numerous significant accomplishments such as completing the enlisted merger, making Sheppard a great place to start, and instituting the enlisted Individual Development Program. I want to thank Lorry for her many contributions and wish her all the best in her next career.

I also want to welcome Chief Master Sergeant Larry Gonzales as my new Senior Enlisted Advisor. Larry has served in many key positions within the Air Force financial management community and is highly respected. I look forward to his help as we continue to work to provide the best financial support to our Air Force.

Finally, I want to thank all the financial management enlisted community, and particularly our Chiefs, for awarding me the title of Honorary Chief Master Sergeant. I was inducted on 22 August in a ceremony that I will not soon forget. Nearly everything I have sought to do as Air Force Comptroller—from cleaning up our financial records to improving professional development—has required the extensive involvement of our enlisted personnel. Everyone in the financial management enlisted community, and particularly the Chiefs, has been of enormous assistance to me and the Air Force. I am very proud to hold my new rank of Honorary Chief Master Sergeant.

ROBERT F. HALE
Chief Master Sergeant
(Honorary)

The Air Force COMPTROLLER

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Ms Gloria R. Jaskiewicz
Editor

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Cover—Special thanks to Ms O.C. Carlisle, 11th Communications Squadron, Media Services, The Pentagon.

Please



Recycle

Where Are We Headed?



by Mr Robert F. Hale
Assistant Secretary of the Air Force
(Financial Management and Comptroller)

There are a great number of talented, dedicated people in the Air Force financial management community, and you are doing an excellent job of providing financial support to our service. When I visit our wings, I often hear commanders comment favorably on their FM support. I recently briefed the Secretary of the Air Force on financial management issues, and he mentioned that he, too, hears praise for your efforts during his travels.

But we must not take future success for granted. There is a lot going on in our community. Occasionally we need to step back from our day-to-day tasks and ask where we are headed and how will we get there. What is our mission? What is our approach to accomplishing our mission? How will we recruit and retain talented people? How will we plan for our future? Those are the questions I plan to answer in this article.

WHAT IS OUR MISSION?

I often hear commanders comment favorably on their FM support. But we must not take future success for granted.

A description of where we are headed should begin with our mission—what is it that we do to support the Air Force? At a recent planning session our senior FM leaders, along with a cross-section of base-level personnel, agreed on the mission statement shown below.

Air Force FM Mission Statement

We provide worldwide financial operations and management of Air Force resources necessary to defend the United States and protect its interests through aerospace power.

The Air Force FM mission statement is intentionally broad. It is broad in geographical terms, emphasizing the worldwide nature of our work. It is broad in terms of what we do—the phrase *financial*

operations describes a variety of tasks, ranging from financial services, to financial advice, to cost and economic analyses. Our mission statement emphasizes resource management because it is critical to the success of our service. Our FM mission statement ends by restating the Air Force mission—to defend the United States and protect its interests through aerospace power—in order to tie ourselves closely to our customer.

We have also identified the things we must do well in Air Force FM in order to accomplish our mission. These are our core competencies, and they are shown in the box below. Study these core competencies for a minute. I believe that each of you in Air Force financial management will see that you are a key part of our team.

Air Force FM Core Competencies

- Support Deployed Operations
- Formulate, Justify, and Execute Budgets
- Deliver Financial Services
- Provide Cost, Economic and Financial Analyses, and Advice
- Exercise Fiduciary Responsibility

As I look at our mission statement and core competencies, one thing is evident. What you do is vitally important to me in my role as comptroller and to the Air Force. I cannot fulfill my legally-mandated responsibilities unless you are diligent in your exercise of fiduciary responsibility—that is, unless you work to ensure that financial laws and regulations are obeyed. Our service cannot accomplish its mission without the financial services, budget formulation and execution, financial advice, and support of deployed operations that you provide. You are each a vital part of the Air Force team.

WHAT IS OUR APPROACH TO ACCOMPLISHING OUR MISSION?

What is our approach to accomplish this important mission of ours? If I were asked to describe our approach succinctly, I would use the three phrases that appear below in boldface type.

First, **we will get (a little) smaller**. Like most support organizations in the Air Force, we are trying to become leaner in order to free up dollars to help pay for maintaining the readiness of our forces and their modernization. The planned cuts in the total number of Air Force FM personnel are not large—less than 10 percent over the next four years—and they will not require any reductions-in-force or other such actions. They should not adversely affect promotion opportunities. The planned reductions are a challenge because we do not anticipate cuts in forces or other changes that will automatically lead to a reduced demand for what we do. If we are not careful, we will end up doing more with less.

But we are not going to do that. Instead **we will get smaller smartly**. By that I mean we will change our business practices in order to meet our mission needs with modestly fewer people and resources.

When I say *meet our mission needs*, I mean continuing to provide the many types of financial management support that are identified in our core competencies listed in the box above. In addition, we face some new or altered mission demands. For example, we face the challenge of providing full support for our deployed operations, including the EAFs. We also need to make improvements in financial management such as auditable financial statements.

How will we change our business practices to meet mission needs while getting modestly smaller? Many of you have seen the initial changes already. Most of our bases now have the Automated Business Services System (ABSS), which automates handling of commitment documents, and the Automated Purchase Card System (APCS), which handles financial transactions associated with the IMPAC card. The Employee/Member Self Service (E/MSS) system allows our personnel—civilians now, military soon—to

Where Are We Headed (Continued)...

make changes in routine pay information and discretionary allotments over the internet if they wish to do so. We have recently begun deploying versions of the Defense Travel System (DTS), which automates the processing of travel vouchers. Within the next few years we expect to automate leave processing with the LeaveWeb system and to begin installing a single-point-of-entry budget system known as FIRST. Nor is this the end of our efforts. We are constantly looking for new ways to change our business approaches in order to reduce workload while meeting mission needs.

Finally, we will always be here. Sometimes when I travel about our community I hear people wondering if we will, for example, eliminate our FSOs through automation. The answer is clearly *no*. We will achieve some modest reductions in numbers of personnel, but we will always need people to resolve the difficult issues in our FSOs and elsewhere. Moreover, especially in light of the increased pace of Air Force deployments, I believe we will always need a substantial number of blue-suit personnel in Air Force financial management to provide support to our deployed operations.

Look back at the box that lists our core competencies. The Air Force needs these tasks to be accomplished effectively if our service is to meet its mission. You will always be a vital part of the Air Force team.

How Will We Recruit and Retain Talented People?

We have demanding and important jobs, but we must also be sure that we attract talented people to perform them. We continue to recruit outstanding military and civilian personnel. Because during the next decade we are likely to have increased retirements among our senior civilian personnel, we are planning to increase the number of civilian interns entering through our Palace Acquire program.

Once people have joined our community, we must do a good job of training and professional development. To that end last year we published guidelines for professional development in the Air Force financial community (you can find them on our SAF/FM Home Page). They will tell you what you need to get ahead in our community in terms of breadth of experience, general education, professional and technical education, and test-based certification. Take a look at them and then, along with your supervisor, develop your own Individual Development Plan so that you can meet these guidelines.

How Will We Plan for Our Future?

One of the most difficult jobs for me, and probably for many of you, is to carve out enough time to plan for the future. There always seems to be an endless stream of issues that must be worked today and, therefore, take priority over planning for tomorrow.

But we must plan for our future, and we are. We completed strategic plans for the Air Force financial management community in 1996 and 1998. With the help of our current senior leaders and a selected group of base-level personnel, we are currently creating an *Air Force FM Strategic Plan 2000* that should be available later this year. It will include the mission statement and core competencies identified in this article. In addition it will also specify goals that focus on solving current problems and actions that help us move toward meeting those goals. When that plan is complete, I look forward to sharing it with you.

A wise person once said: *If you don't know your destination, any road will do.* Fortunately, we in the Air Force financial management community do know our destination. We intend to be a vital part of the team that accomplishes the Air Force mission, and we are actively planning for our future. Thank you for joining in this important effort.

You are each a vital part of the Air Force team!

Taking a Walk on the Wild Side

The Thrill of Group and Wing Command

by Colonel Larry Spencer

As the first career FMer to command at the group and wing level under the new Air Force command screening process, many have asked about the experience and if I recommend it. The answer to that is a resounding yes! Also, I would be remiss if I did not relate that I have been richly blessed and humbled to have had the opportunity to command. In my view, command is the ultimate leadership opportunity and any officer should feel honored to serve in that capacity. Now that the stage has been set, this article will address those most frequently asked questions about the thrill of group and wing command.

As a comptroller, did you feel qualified for command?

The comptroller career field is unique in a number of ways, one of which is we tend to reach out and touch just about every area in an organization. For example, a base budget officer or financial services officer (FSO) probably knows more about the total operation of a base than most other junior officers do. With that sort of initial foundation, by the time we reach the grade of colonel, comptroller officers should be very familiar with most support group activities. I'd like to add that I think it's crucial for majors and lieutenant colonels to run, not walk, to any comptroller squadron command opportunity. Squadron command is important because it provides command experience, and, of those selected for support group command, most (81% to 92%) have had squadron command.

Additionally, the Air Force has a mandatory pre-command course taught at Maxwell AFB that was a great help. The total course length for support group commanders is three weeks, which includes a one-week on-scene-commander course. Oddly enough, the wing commander course is only one week, but is naturally focused on a more macro level. In my view, both courses were well done and hit the mark in terms of preparation. Briefings covered the more technical areas such as legal, financial, and public affairs techniques; however, the most popular sessions were those spent with prior commanders that simply passed on their experiences and advice. Putting together the broad knowledge that comptroller officers have, along with the formal Air Force training, I think comptrollers are perfectly qualified to command a support group or support wing.

What was it like to be a Support Group Commander?

In a word, it was great! I felt fortunate to be a support group commander at an Air Logistics Center because it was very large and extremely diverse. One thing I learned very quickly was there are three very important pieces of equipment associated with command: a pager, cell phone, and land mobile radio (brick). My indoctrination to those essential elements of command is quite interesting. My change-of-command ceremony was at 1000 hours on a hot August day. Afterward I decided to visit the gym, since it was one of my Services activities. About halfway through a very relaxing run, I was shocked to feel a buzzing sensation on my body. It was my pager. After a rather sudden stop, I returned the call with my cell phone to the command post (a place I learned to love and admire). They informed me of a probable chemical spill, and since the support group commander acts as the on-scene-commander for disaster control, I was asked if they should recall the disaster control group (DCG).

About that same time I felt the buzzing sensation again. It was the base fire chief who explained that he needed me on the scene right away. I immediately called the command post back and told them to recall the DCG. I then ran back to the gym (in record time I might add), jumped in the car (yes, in sweaty gym clothes) and headed for the scene. When I arrived, a Security Forces NCO explained that personnel within the security cordon perimeter had been evacuated and the fire chief briefed me on the situation. Before having much of a chance to assess the next move, the wing commander called on the brick. He wanted to know the situation and said the DCG was enroute. He also asked me to start thinking about what I might say to the press who wanted to come to the scene of the spill. Within minutes, the DCG members arrived on a bus, unloaded, surrounded me and said, *what now, sir?*

To make a long story short, we successfully resolved that crisis, along with many more during my tour. The key to those successful resolutions, as you might expect, was the knowledge and professionalism of the members in the support group. Although they looked to me for leadership, once we decided on a course of action, I just stood back in awe as they brilliantly performed the mission—and what a mission it was! From donning my helmet and web belt to set up a perimeter defense with the Security Forces, to working with Services to develop creative solutions to increase club membership, to working side-by-side with Mission Support personnel on the mobility processing line, to *personally* supervising installation of a telephone in the general's vehicle (I won't elaborate on that one), everyday was different, challenging, and above all, fun.

What was it like to be a wing commander?

By far, I have never had, nor do I expect to have in the future, a more challenging and rewarding job than being a wing commander. If being a support group commander was a 10, wing command was off the chart. I had the pleasure of serving as Air Base Wing Commander at Hill AFB UT. We were host to an air logistics center, two fighter wings, the Utah Test and Training Range, and an Air Force museum. I'll never forget my first day on the job. I had just taken an in-brief from my new boss. He said the base was just two months away from a major ORI (Hill had not had a major inspection in five years) and we were not even close to being ready. So, my top priority was to get the wing prepared for the ORI, and more importantly, prepared for real war if necessary.

When I returned to my office, I asked the exec to get his hands on every ORI report he could find and set up a meeting with all the group and squadron commanders. However, before I had a chance to sit down in my new chair, the phone rang. The boss said the President was due into Salt Lake City (SLC), but a record snowstorm had closed the airport for the first time ever. He further stated that Hill was the alternate landing location and that my name had been given to the White House as the point of contact. I immediately asked the exec to cancel the commanders meeting and get me the civil engineering commander ASAP. On second thought, I decided to drive to his office since I had barely met him. I called the CE commander while enroute and requested a snow removal briefing/plan—by this time snow had literally blanketed the base. My secretary called on the car phone while in transit. She proclaimed *the phones are ringing off the hook, people want to know what time you are shutting down the base.*

Following the CE briefing, I went down to the *snow barn* to explain how important it was to keep our runway clear. I also went up to the air traffic control tower hoping that the weather would clear—it did not. I'll never forget the scene of those snowplows literally lined up in formation, pushing snow off the runway as fast as they could, only to have it covered up again by the pouring snow. My admiration for the snow crews was rudely interrupted—there goes that buzzing sound again. It was the command post; the President's airplane is in transit to SLC, and by the way, it's already been decided that the First Lady will land at Hill. As it turned out, the SLC airport opened, literally just in time, for the President to land. In the meantime the First Lady and presidential support crews landed safely at Hill. By the way, since drivers in Utah are very good at driving in the snow and the base had not been closed for weather in the past three years, I did not close the base.

As I laid down for bed that first night, I sort of chuckled to myself that this was quite a first day. Little did I know that at 0400 that next morning I'd be roused from a perfect sleep by the ever so familiar command post informing me of a base recall that I vaguely remember approving—almost forgot, need to get ready for the ORI. If you are getting the picture that wing command is a busy job, you're getting the right picture. I can remember being called at all hours of the night, on weekends, while in church, at the gym, at the dinner table, at social functions, and even once while in the shower. The notion that a military member is on duty 24-hours a day certainly applies to wing command. On the other hand, I believe it is the most challenging and fun job in the Air Force. From deploying forces to DESERT THUNDER/FOX, to managing aircraft accidents, to working with AAFES for new base facilities, to giving speeches downtown, I cannot over emphasize what a great, once-in-a-career opportunity this was. If there is one tour that I will remember and cherish my entire life, this was it.

How does one get selected for group and/or wing command?

This is probably the toughest question to answer because there is no magic formula for selection and there are no guarantees. However, I do think there are several things that can be done that might enhance the chances for selection. First, perform, perform, perform. The old adage, bloom where you are planted, certainly applies. Second, as I stated earlier, based on the numbers, squadron command is close to being a prerequisite (although not mandatory) to group command. Third, let your boss know that you are interested in senior command. There is no stronger indicator to a board than a direct recommendation for group/wing command from your boss. Finally, regardless of what job you currently hold, demonstrate leadership and make sure it's documented in your OPR. I can't tell you the number of FM OPRs I have reviewed (or EPRs for that matter) that all say *best closeout ever, during toughest funding environment on record*. Nothing inherently wrong with those statements except every year can't be the worst on record and they don't say much about how leadership made the difference.

Summary—to be or not to be—self preparation is key.

To recap, this article answers some of the most frequently asked questions to one very fortunate FM guy that got the rare opportunity to command a group and wing. Command is tough, hard work, involves long hours, and is often lonely; however, it is the absolute best job in the Air Force because you get to work with and support some of the best people in the world. Although selection is controlled through a board process, if you have a sincere desire to become a group or wing commander, preparation is critical. If you are a young lieutenant or captain, start honing your leadership skills now and seek out a mentor that can help with your development. If you are a major or lieutenant colonel, try to get squadron command, followed by MAJCOM or Air Staff. Finally, if you are a colonel, bloom where you are planted and show your boss that you are ready and have the potential to command. If you are interested in taking a walk on the wild side, my advice is to go for it. I guarantee you'll be glad you did!

About the Author



Colonel Larry O. Spencer is the Comptroller, Air Combat Command, Langley AFB VA. He received his Bachelor of Science degree in industrial engineering technology from Southern Illinois University, Carbondale IL in 1979 and his Master of Science degree in business management from Webster College, St Louis MO, in 1987. Previous assignments include commander, 75th ABW, Hill AFB UT; Commander, 72d SG, Tinker AFB OK, Assistant Chief of Staff, White House Military Office, Washington DC. He is also a member of the American Society of Military Comptrollers.



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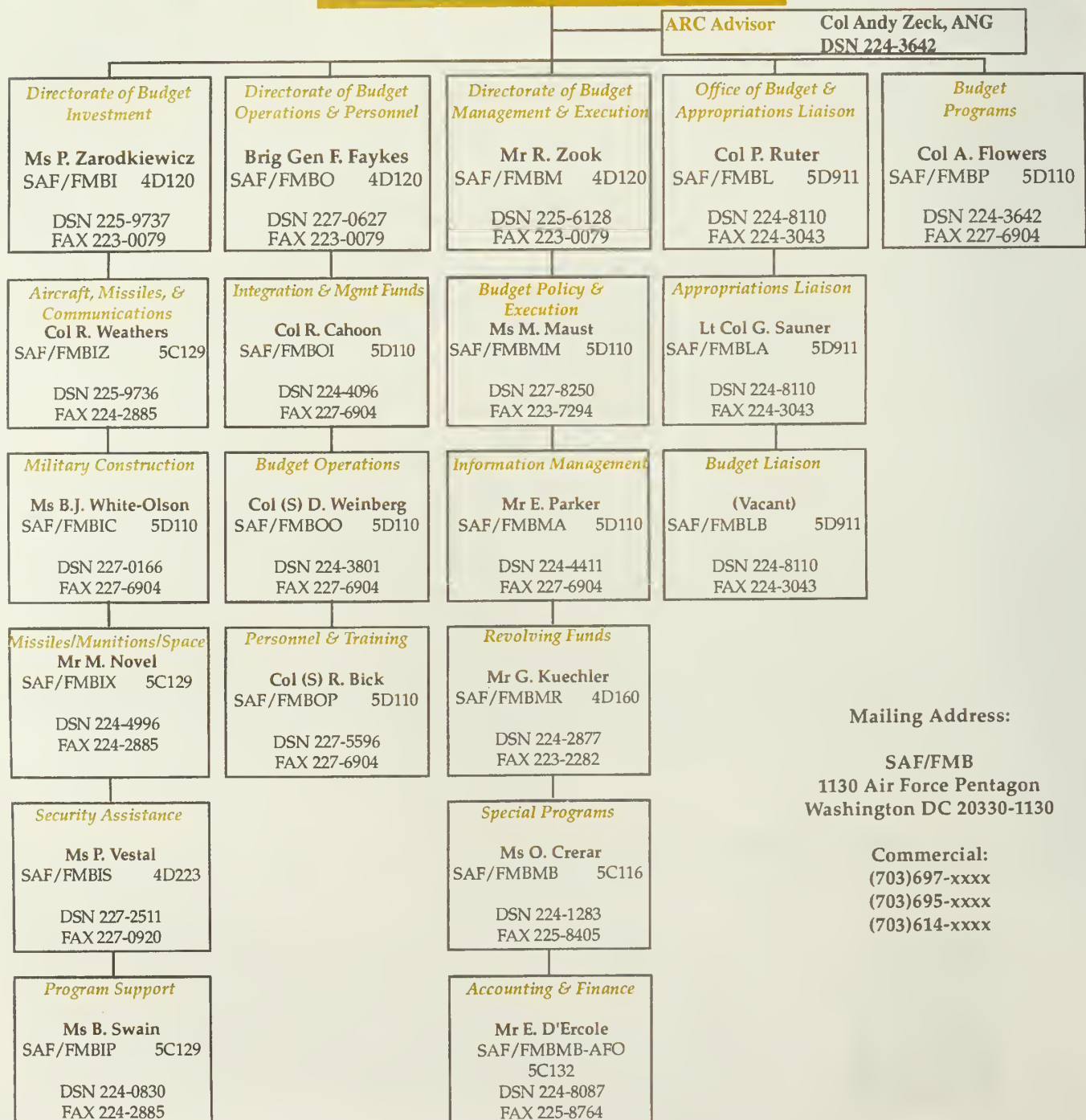
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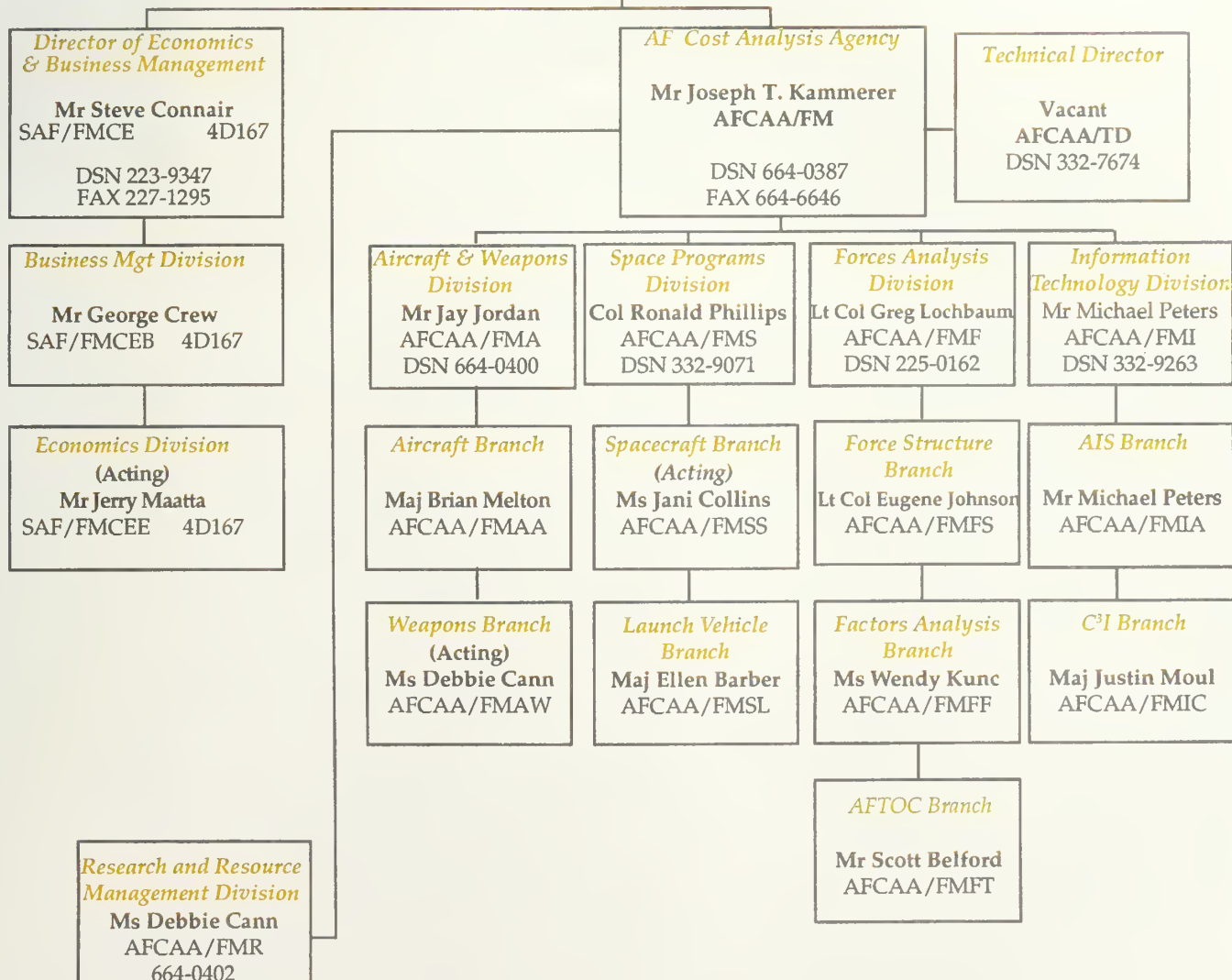


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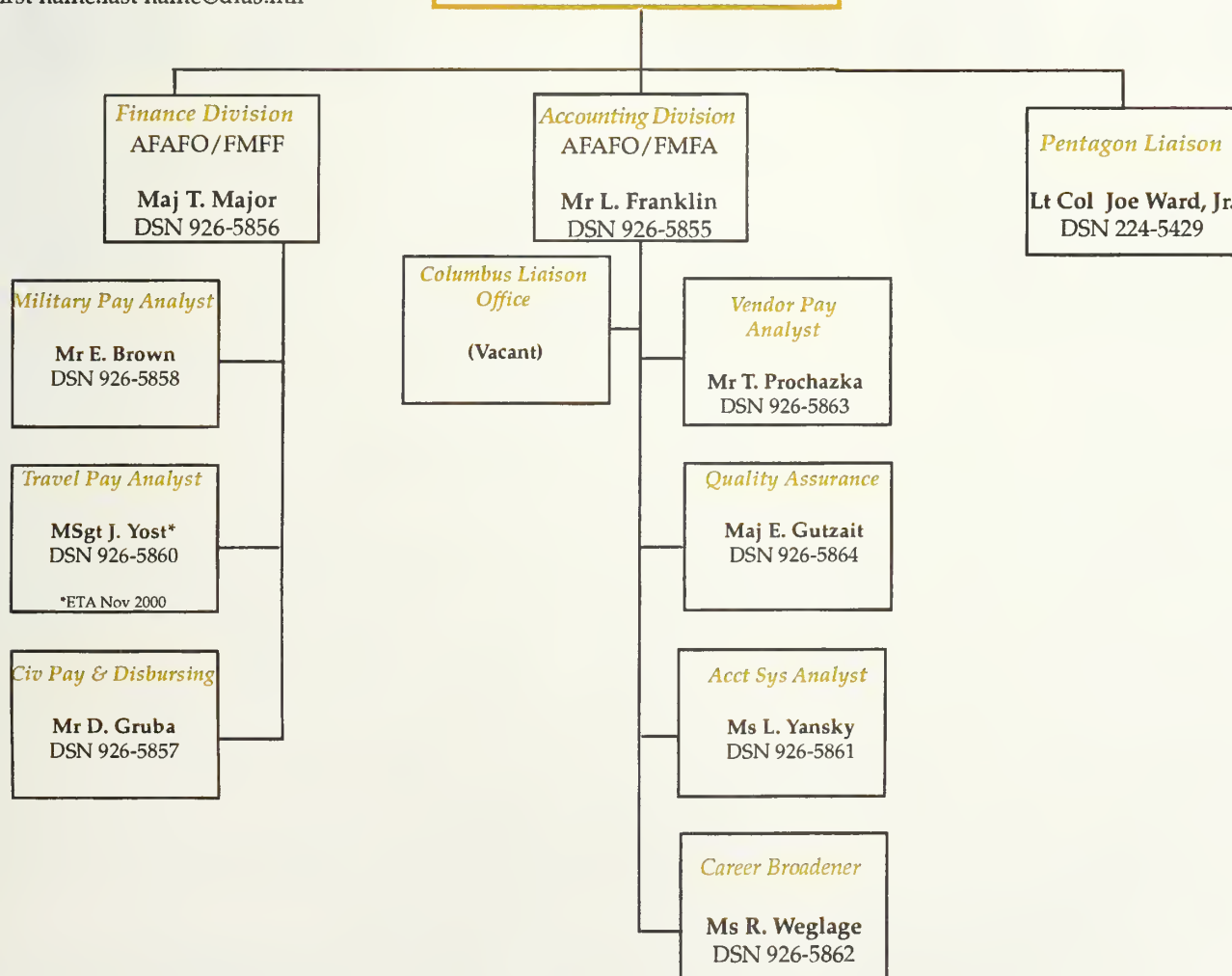
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The Operations (AFAA/DO) and Resource Management (AFAA/RM) Directorates, and the Director of Staff (AFAA/DS) are located in the National Capital Region (NCR) and provide staff support to the Auditor General.

AFAA line operations are managed through the following three directorates:

- The Field Activities Directorate (AFAA/FD) is also located in the NCR and manages installation-level audit work at 11 area audit offices and 44 teams located on major Air Force installations. Office supervision is exercised through two regional offices located at Langley AFB (Eastern) and Scott AFB (Western).

- The Financial and Support Audits Directorate (AFAA/FS) is located at March ARB and directs audits related to financial management, air and space operations, personnel, communications, engineering and environment, support services, health care, and intelligence.

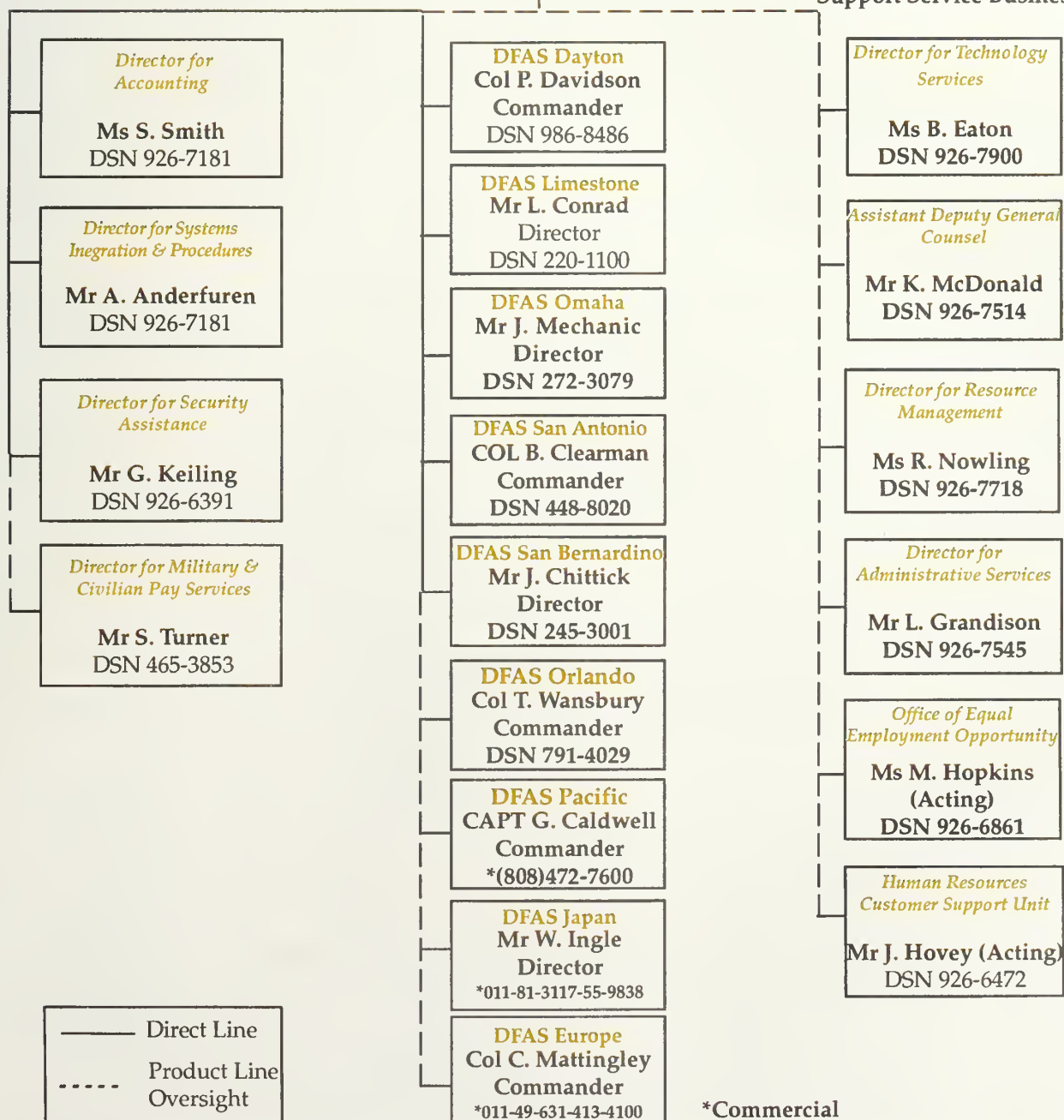
- The Materiel and Systems Audits Directorate (AFAA/MS) is located at Wright-Patterson AFB and directs audits related to contracting, logistics, research and development, information systems, security assistance, and the Air Force Working Capital Fund. AFAA/MS also manages the Materiel Audit Region located at Wright-Patterson AFB with area audit offices at eight AFMC installations.

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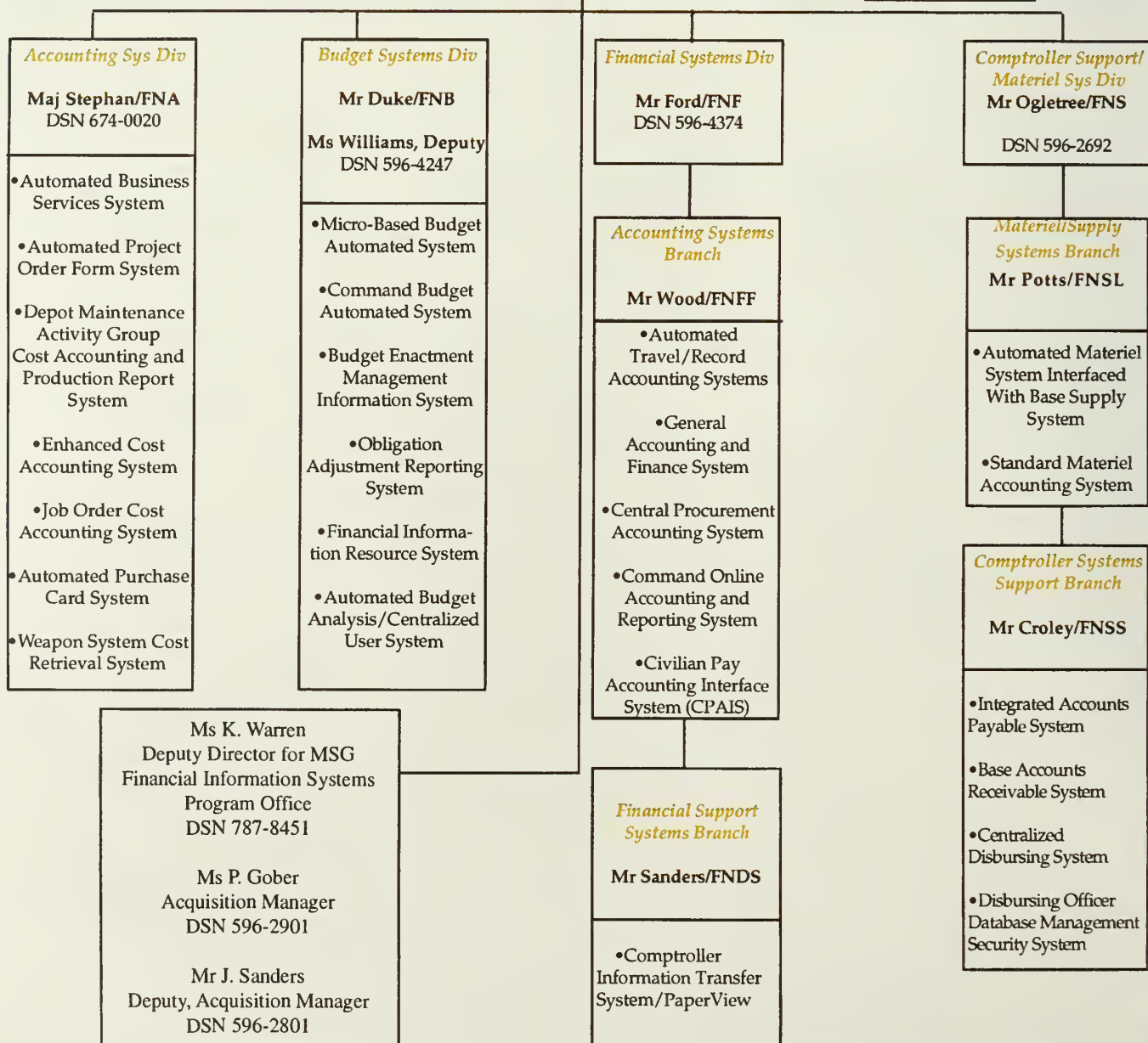
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The Professional Military Comptroller School (PMCS) focuses on improving an individual's capacity to adapt the comptroller's role to the economic, political, and technical environment of the military organization. Taught at the graduate level, PMCS is designed to expand the resource manager's knowledge of issues and policies affecting defense resource allocation and military readiness. PMCS also enhances, with a generalist perspective, the individual's comprehension of the academic disciplines essential to effective comptrollership.

The school conducts two courses: a six-week course five times a year, and a two-week Guard and Reserve course once a year. The six-week course provides professional development education for mid-career and senior financial managers within the DoD. The approximately 60 students in each PMCS class come from all Services and Agencies of DoD. Student mix is about 25 percent military and 75 percent civilian. The target grades for attendance are Major through Colonel and GS-12 through GS-15. Captain and GS-11 selections are made on an exception basis; time-in-grade, experience, and strong endorsements are the determining factors. In addition, attendance is authorized for personnel outside the comptroller career area who are endorsed by the major command or agency comptroller. Students are selected by their respective Service based on the availability of quotas and the potential student's credentials.

One highlight of PMCS is its ability to rotate faculty members, providing new and expanded opportunities to those in the financial career field, while allowing others to depart with a greater breadth of knowledge and influence. We extend special thanks, best wishes, and sincere farewells to Maj Dianne Armon and Mr Mark McLeod. Both made significant contributions to PMCS during their time at Maxwell AFB. Dianne's new assignment takes her to DFAS Headquarters, Arlington VA, and Mark's sends him to Hill AFB UT. We extend a hearty welcome to Lt Col (S) Mark Patterson, USAF, from Eglin AFB FL, LCDR Yolanda McCarden, USN, from the Military Entrance Processing Station, Lansing MI, and Ms Glenda Scheiner from Maxwell-Gunter Annex in Montgomery AL. We look forward to working with these talented newcomers in the months ahead.

Please visit the PMCS internet site at www.maxwell.af.mil/au/cpd/pmcs/pmcs.htm for details on the selection process and upcoming classes.

NOTES FROM THE

Comptroller Officer Assignments Section

By Capt Edward Leszynski

It is with great pleasure and a little sadness that I write my last article for *The Air Force Comptroller* magazine. Today is the last day of my 11-year Air Force career. Even though I am looking forward to my future I will dearly miss the Air Force. The last two years serving the 950 officers in our career field has provided me with tremendous satisfaction. Hopefully, the several hundred of you that I have dealt with feel the same.

Working at the Personnel Center has opened my eyes to the whole Air Force picture. Throughout the last decade, I have witnessed many changes. I experienced the first-ever accounting and finance regionalization at Kadena AB in 1991, and the base closure at Iraklion AS, Greece. Now we have expanded to include DFAS, which offers many exciting assignment opportunities. As a young lieutenant, I saw how the RIF and rumor of civilianizing the FM career field affected retention and morale. The rumors of civilianization came and went, and FMers are still here stronger than ever with no significant reductions in the future. In addition, due to the strong rumor of closing the Institute while I was there, I thought I was going to be a member of the last graduating AFIT class. As you all know, AFIT is still alive and well, and we are filling more financial management Masters and PhD slots than ever before. We are working hard to continue our strong AFIT degree program. Next summer's AFIT degree openings will be visible for review on 1-31 December 2000. Please give Maj Karla Miller a call if you want additional AFIT information.

Surviving all of these uncertainties has enabled me to *Spread the Word* for the last two years to the rest of the financial management community on all the positives of our career field, and also to brief about the exceptional opportunities that exist today and that will continue long into the future. Throughout the last two years, I have seen the tremendous changes which have occurred by opening the door for our junior officers to broaden their experience in both the operational and acquisition sides of financial management. We are encouraging career paths which enable our junior officers to get two of our three FM disciplines

(cost, budget, and finance). This will no doubt produce a more experienced FM career field. I have witnessed both the increased significance of command, and more importantly, the increased opportunity to command. Our upcoming CY01 FM CC Board will be held 11-12 October 2000 to select commander candidates to fill 35-40 projected openings. Please call Maj Miller if you have any questions about your eligibility for this board. What an awesome opportunity for our financial management field graders!

I am positive that these opportunities will grow with my replacement, Capt Lisa McColgan. Lisa spent her first four years at Hanscom AFB as a weapon system cost analyst. She discussed with me her amazement at how much responsibility she was given as a young officer in AFMC. Her next assignment at Malmstrom AFB as a financial analysis flight commander provided her the rare opportunity to serve as a FM commander for 10 months. Capt McColgan arrived from Ramstein AB in mid-September where she served the last three years as a MAJCOM budget analyst. I encourage you all to give her a call to welcome her to the FM Officer Assignment Team. I'm sure she will be an outstanding addition to the AFPC family.

Lastly, I would like to thank both Maj Tim Little, and especially Maj Karla Miller, for listening to my ideas and providing mentorship when necessary. It was great working with both of you. You will be in my thoughts and memories. For the rest of you out there, my message is still the same. You need to manage your own career effectively. What this means is for you to seek mentorship and advice from your peers, supervisors, and senior leaders. Remember that the FM Assignment Officers at AFPC are here for you to discuss your plans and goals, and provide recommendations for future assignments. Bottom line, getting the right person to the right job is our business! Help us discover your dream assignment. We'll do whatever we can to get you into it!



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Goodfellow AFB TX
Keesler AFB MS
Lackland AFB TX
Laughlin AFB TX
Little Rock AFB AR
Luke AFB AZ
Randolph AFB TX
Sheppard AFB TX
Tyndall AFB FL
Vance AFB OK

Col M. Holdcraft 493-7535
Maj R. Karmali 866-6413
Maj B. Davey 742-2666
Maj C. McLoud 477-3775
Lt Col W.R. Sims Jr 597-3525
Maj J. Pryor 473-3687
Maj J. Baca 732-5204
Maj A. Douglas 731-6787
Lt Col M. Shaw 896-7007
Lt Col D. Basanti 487-4219
Maj K. Graham 736-4918
Lt Col (S) J.F. Limon 523-3265
Lt Col (S) D. Rath 448-7190

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juan.limon@tyndall.af.mil 523-8251
david.raths@vance.af.mil 940-6202

By Major Commands & Bases

Financial Analysis

Financial Services

AF Audit Agency Rep

AIR COMBAT COMMAND

.....	318-434-7305
Mr L. Babin	781-4674
1Lt K. Rickman	368-2229
Capt Y. McCree	681-2019
1Lt J. Mock	228-5801
Ms M. Ray	461-2024
Capt T. Whitehill	675-1485
Mr S.A. Groth	867-3785
Ms H. Sveins	450-7491
Capt R. Hernandez	535-6237
Maj H. Brennan	574-2161
Mr A. Elliot	453-4297
Capt L. Schroeder	460-3397
Ms J. Boss	728-2162
Capt M. Snow	682-9836
Ms B. Lillard	271-2391
.....	
Capt S. Carrell	722-5365
Capt J. Smith	965-1552
.....	
Capt A. Coulston	975-5457
.....	
Capt R. White	965-2806
.....	
Ms Alice Kelly	875-4040
Mr. K. Murray	872-5451
Mr D. Martin	777-2017
Ms C. Jones	884-7215

.....	318-434-7305
Lt M. Neal	781-4674
Capt H.J. Brady	368-2211
Capt P. Hickey	681-2497
1Lt S. Brunson	228-4964
Capt M. Gallant	461-2020
Lt E. Cintron	675-1553
Capt Baker	867-5547
MSgt R.G. Finch	450-2438
1Lt J. Solares	535-5174
Capt T. Watkins	574-3671
2Lt R. Sayles	453-3048
1Lt I. Walker	460-2762
Capt S. Roark	728-2223
2Lt A. Sorensen	682-2210
Capt T. George	271-9870
.....	
1Lt N. June	722-5357
1Lt S. Scoggins	965-1541
.....	
2Lt Rousseau	975-5389
.....	
MSgt D. Edwards	965-2794
.....	
.....	
MSgt Songer	777-2017
.....	

Mr J.F. Knapp	453-7313
Mr C.M. Tingle	781-5227
Mr B.P. Cazier	837-1823
Mr C.W. Birdsong	461-5551
Mr R.H. Arsenault	228-5510
Mr C.W. Birdsong	461-5551
Mr C.A. Tusko	675-2775
Mr K.J. Jennings	572-3767
Mr D.A. Frankenstein	575-3119
Mr D.A. Frankenstein	575-3119
Mr D.A. Frankenstein	575-3119
Mr L.E. Kobes	453-2841
Mr J.E. Szweczyk	673-3668
Mr L.E. Correa Jr.	657-3359
Mr J.E. Schostag	682-6920
Mr K.J. Iverson	272-8203
Mr R.J. Misamore	468-2806
Mr D.A. Frankenstein	575-3119
Ms M.A. Espelien	965-1876
Mr D.H. Patrick	339-5660
Mr K.J. Iverson	272-8203
Mr C.M. Tingle	781-5227
Ms M.A. Espelien	965-1876
Mr R.H. Arsenault	228-5510
Mr H.B. Gross, Jr.	872-3148
Mr H.B. Gross, Jr.	872-3148
Mr G.L. Carlson	775-3615
Mr D.H. Patrick	339-5660

AIR EDUCATION AND TRAINING COMMAND

Ms C.W. Wright	493-5781
Ms W.J. Howard	866-6233
Ms G.K. Lee	742-2678
Ms N. Royall	477-5154
Ms D.J. McLain	597-7077
1Lt K. Martin	473-2595
Ms V. Anderson	732-5271
Capt D. Vaclavik	731-7772
Ms D.M. Rowe	896-7009
Mr B. Dycus	487-2738
Capt J.S. Bell	736-4910
Capt J.E. Corrothers	523-8249
Mr D.E. Gould	448-7188

2Lt A. Kimbrough	493-5432
Capt E. Bauer	866-7301
2Lt D. Huffman	742-2672
Capt S.N. Babcock	477-5044
Capt (S) D.C. Williams	597-3995
2Lt B. Clark	473-2831
1Lt R. Reynosa	732-5203
1Lt S. Quick	731-8407
1Lt J. Kenisky	896-6035
Capt K.D. Britt	487-6944
2Lt K. Dreher	736-4863
Capt B.L. Nieset	523-8260
2Lt E. Anderson	448-7191

Ms L.D. Autrey	493-7662
Mr J.B. Krueger	736-5130
Ms L.D. Autrey	493-7662
Mr R.M. Cordes	487-6196
Mr C.A. Warren, Jr.	597-4420
Mr R.M. Cordes	487-6196
Mr R.M. Cordes	487-6196
Mr J.A. Turney	731-3734
Mr K.M. Fuglestad	896-7042
Mr R.M. Cordes	487-6196
Mr J.B. Krueger	736-5130
Mr H.B. Gross, Jr.	872-3148
Mr J.B. Krueger	736-5130



Key Comptroller Personnel



Financial Management/ Comptroller

E-Mail/FAX

AIR FORCE MATERIEL COMMAND

AEDC, Arnold AFB TN	Col P.G. Gavornik 340-4238	peter.gavornik@arnold.af.mil	340-4236
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ASC, Wright-Patterson AFB OH	Ms D.J. Back 785-5917	donna.back@wpafb.af.mil	986-7190
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SM-ALC, McClellan AFB CA	Ms K. Gaskins 633-6410	kathern.gaskins@mcclellan.af.mil	633-3700
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88 CPTS, Wright-Patterson AFB OH	Mr M.J. Enright 787-4293	mike.enright@wpafb.af.mil	986-2021
377 CPTS, Kirtland AFB NM	Lt Col T. E. Vereb 246-7296	377cpts.cc@kirtland.af.mil	246-7306
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* Denotes Cost Personnel

By Major Commands & Bases

Budget & *Cost

Financial Services

AF Audit Agency Rep

AIR FORCE MATERIEL COMMAND

Ms P. Gray 340-5081
 * Vacant 340-5079
 Ms L. Bryant 872-3013
 * Ms J. Leong 872-3013
 Mr. D. Sullivan 527-2920
 * Ms V. Yoshida 527-9596
 Mr D. Foster 228-8117
 * Ms L. Offerle 228-8338
 Mr D. Taylor 785-2770
 * Ms K. Ruffner 785-6483
 Lt Col D.P. Burke 478-5173
 * Col (S) R.L. Nocera 478-2677
 Mr E. Keller 240-2339
 * Ms R. Reyes 240-3261
 Mr W. Loflin 336-5547
 * Mr J.W. Garbarino 336-7379
 Mr M.J. VanderMeade 777-0178
 * Mr M. McLeod 777-0560
 Mr E. Noack 945-1230
 * Mr B. Marting 945-6137
 Mr J. Lucas 633-6125
 * Mr R. Leggett 633-4630
 Ms J. Krueger 833-0022
 * Mr T. Finefield 833-1073
 Ms B. Walton 468-2311
 * Ms C.R. Kennedy 468-2946
 Mr D. Balster 787-7387

 Maj K. Mertes 263-1807

 Ms B. Gable 986-9836

MSgt M. Hoglen 340-4356
 Ms K. Williams 872-5398
 Ms P. Stauning 527-4416 Ext 3450
 Mr B. Spears 228-8433
 Mr D. Kahn 787-3816
 Ms E. Geoffroy 478-3060
 Mr G. Gilligan 240-5717
 Mr L. Eagleston 336-5553
 Mr D. Johnson 777-0170
 Lt Col C. Artis 945-4409
 Mr F. DiMora 633-0872
 Ms C. Parnell 833-1944
 Ms C. Reynolds 468-2619
 Ms C. Scinto 787-7697
 Lt G. Stevenson 246-7258
 Mr G. Wells 785-0461

Mr H.B. Gross, Jr. 872-3148
 Mr H.B. Gross, Jr. 872-3148
 Mr L.M. Highsmith 572-2899
 Mr R.H. Arsenault 228-5510
 Mr J.T. Bednar 785-6214
 Ms C.M. Bromley 478-5217
 Mr M.A. Demidovich 945-8614
 Mr D.H. Patrick 339-5660
 Mr G.L. Carlson 775-3615
 Mr M.A. Demidovich 945-8614
 Mr G.L. Carlson 775-3615
 Ms J.M. Griffin 833-0414
 Mr R.J. Misamore 468-2806
 Mr J.T. Bednar 785-6214
 Mr K.J. Jennings 572-3767
 Mr J.T. Bednar 785-6214



Key Comptroller Personnel



AIR FORCE SPACE COMMAND

Buckley AFB CO
Cavalier AS ND
Clear AFS AK
Schriever AFB CO
F.E. Warren AFB WY
Malmstrom AFB MT
Minot AFB ND
Patrick AFB FL
Peterson AFB CO
Thule AFB GL
Vandenberg AFB CA

Maj R. DellaSala 877-6434
Ms B. Hammer 330-3291
MSgt A. Miller 317-585-6443
Maj D. Cappabianca 560-5102
Maj J.M. Kleinschmidt 481-3541
Maj C.J. Tancredi 632-4176
Ms P. Dailey 453-3379
Lt Col C.L. Cox 854-7218
Col (S) J. Conroy 834-4633
MSgt J. Gropp 268-3840-2680
Lt Col D. Aguilar 275-9733

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john.gropp@thule.af.mil 268-3840-2869
delane.aguilar@vandenberg.af.mil 275-9147



AIR MOBILITY COMMAND

Andrews AFB MD
Charleston AFB SC
Dover AFB DE
Fairchild AFB WA
Grand Forks AFB ND
MacDill AFB FL
McChord AFB WA
McConnell AFB KS
McGuire AFB NJ
Pope AFB NC
Scott AFB IL
Travis AFB CA

Lt Col J.R. Pulliam 858-5736
Maj P.A. Solorzano 673-3772
Lt Col M. LoGrasso 445-4447
Maj T.P. Baugh 657-2418
Maj K.A. Meyer 362-4815
Maj R.E. White 968-5187
Maj D.J. Watson 984-2105
Maj L.A. Wortman 743-3223
Lt Col C.F. Witter 440-6304
Lt Col T.W. Robison 424-4220
Lt Col J.D. Weidert 576-1922
Maj R. Winters 837-1881

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rohini.winters@travis.af.mil 837-3520

By Major Commands & Bases

Financial Analysis

Financial Services

AF Audit Agency Rep

AIR FORCE SPACE COMMAND

.....	.....	Mr W.J. Whitehead 834-7668
.....
.....	.....	Mr S.L. Nebeker 317-552-5333
Mr K. Holt 560-5103	.....	Mr W.J. Whitehead 834-7668
Mr J. Dockter 481-7001	.....	Mr W.J. Whitehead 834-7668
1Lt A. Austgen 632-3579	1Lt A. Chisholm 481-3811	Mr C.A. Tusko 675-2775
TSgt J. Stroud 453-3378	2Lt T. Crow 632-3193	Mr L.E. Kobes 453-2841
Mr J. Carroll 854-4231	N/A	Mr D.E. Brunmeier 854-7315
Ms P. Phillian 834-4358	Capt J. Hansen 854-7171	Mr W.J. Whitehead 834-7668
.....	Lt D. Jack 834-7576	Ms V.L. Coffin 440-2620
Capt D. Albrecht 275-6339	.....	Mr W.J. Whitehead 834-7668
.....	1Lt T. Mathis 276-4031	

AIR MOBILITY COMMAND

Capt (S) D.M. Rach 858-5717	CMSgt W. Colestock 858-0124	Mr P.M. Sondel 856-9097
Capt I.E. Brussow 673-3765	Capt K. Lozano 673-3723	Mr J.E. Szewczyk 673-3668
Capt P.R. Fenton 445-4463	1Lt P.F. Sutter 445-4449	Mr R.D. Bullen 445-2136
Capt S.M. Roark 657-3902	2Lt B.A. Larson 657-4986	Mr L.E. Correa Jr. 657-3359
Ms K.L. Platter 362-3102	Capt R.H. Paleo 362-4850	Mr L.E. Kobes 453-2841
Capt G.M. Parker 968-7785	Capt D.P. Burrell 968-4092	Ms L.D. Autrey 493-7662
Ms S.N. Colpitts 984-3853	Capt M.K. Snow 984-4103	Ms J.K. Moore 984-3792
Mr J. Ramirez, Jr. 743-3231	Capt (S) J.P. Lamb 743-4637	Mr D.D. Lusebrink 743-4031
Capt (S) W. Mosely, Jr. 440-6239	1Lt M. Cardona. 440-6259	Ms V.L. Coffin 440-2620
Capt K.A. Mercer 424-1321	1Lt D.J. Menke 424-1300	Ms M.A. Espelien 965-1876
Ms P.A. DiFatta 576-7879	Capt E.A. Eidal 576-7923	Mr A.C. Giancola 576-9051
Capt J.R. Culpepper 837-1875	SMSgt C. J. Herring 837-1876	Mr B.P. Cazier 837-1823

Key Comptroller Personnel



Financial Management/ Comptroller

E-Mail/FAX

PACIFIC AIR FORCES

Andersen AFB GU
Eielson AFB AK
Elmendorf AFB AK
Hickam AFB HI
Kadena AB JA
Kunsan AB KS
Misawa AB JA
Osan AB KS
Osan (RAFO) AB JA
Yokota AB JA

Lt Col (S) C. Fulghum 315-366-2249
Lt Col (S) M.A. Young 317-377-4140
Lt Col T. Reilly 317-552-2881
Lt Col M. Benjamin 315-449-1892
Lt Col O. Hutchinson 315-634-3111
Maj J. Soares 315-782-4401
Lt Col T.R. Lies 315-226-3291
Lt Col R. Palmer 315-784-5821
Maj J. Ducharme 315-784-5805
Lt Col L. Baez 315-225-8104

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thomas.lies@misawa.af.mil 315-226-3940
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john.ducharme@osan.af.mil 315-784-4230
laurell.baez@yokota.af.mil 315-225-2703



UNITED STATES AIR FORCES IN EUROPE

Aviano AB IT (31 CPTS)
Incirlik AB TU (39 CPTF)
Lakenheath RAF UK (48 CPTS)
Mildenhall RAF UK (100 CPTS)
Ramstein AB GM (86 CPTS)
Spangdahlem AB GM (52 CPTS)

Lt Col J.F. Martin 314-632-7319
Maj B.D. Greenwald 314-676-6607
Lt Col (S) M.L. Ensminger 314-226-4709
Lt Col C.L. Wheeler 314-238-2286
Col (S) D.J. Suski 314-480-2336
Maj M.L. Manyweather 314-452-6127

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curt.wheeler@mildenhall.af.mil 314-238-2333
deborah.suski@ramstein.af.mil 314-480-9980
myra.manyweather@spangdahlem.af.mil 314-452-7480



AIR FORCE RESERVE COMMAND

NAS Ft Worth JRB Carswell Fld TX
Dobbins ARB GA
Gen Mitchell IAP ARS WI
Homestead ARS FL
Pittsburgh IAP ARS PA
Grissom ARB IN
March ARB CA
Minn-St Paul IAP ARS MN
NAS JRB New Orleans LA
Niagara Falls IAP ARS NY
Portland IAP OR
Selfridge ANGB MI
Westover ARB MA
Willow Grove ARS PA
Youngstown-Warren ARS OH

W. Lebo 739-7716
A. Allison 925-4588
D. Lafferty 950-5390
L. R. Dabe 791-7017
D. Sherman 277-8510
M. Ayers 928-2472
R. Perry 947-5239
M. Burgess 825-5310
M. Javins 678-3648
P. Courneyea 238-2298
T. Height 638-4700
P. Lavis 273-4161
J. Laudenslager 589-3455
M. Regan 991-1166
T. O'Neil 346-1216

739-5371
925-5083
950-5912
791-7408
277-8293
928-9007
947-2167
783-1413
678-3418
238-3110
638-4167
273-5591
589-3457
991-1089
346-1337

By Major Commands & Bases

Financial Analysis

Financial Services

AF Audit Agency Rep

PACIFIC AIR FORCES

Capt F. Verdugo 315-366-6795
 Ms P. Cox 317-377-2359
 Capt R. Fulton 317-552-3922
 Capt P.E. Ruter II 315-449-1888
 Capt D. Ruess 315-634-1926
 Capt R. Agdinaoy 315-782-5635
 Capt E.Y. Lafortune 315-226-3408
 Capt M. Crook 315-784-2904
 N/A
 Capt J. Bell 315-225-7914

Capt Z. Woo 315-366-4932
 Capt M. Schneider 317-377-3274
 Capt T. Livingston 317-552-7364
 Capt C. Abate 315-449-6093
 Lt C. Coy 315-634-1996
 Lt D. Matti 315-782-5414
 Lt S. Thompson 315-226-3439
 Capt S. Ferry 315-784-6424
 N/A
 Capt W. Van Eyk 315-225-5200

Ms J.P. Daniels 634-4747
 Mr S.L. Nebeker 317-552-5333
 Mr S.L. Nebeker 317-552-5333
 Mr A.K. Chapman 315-449-9991
 Ms J.P. Daniels 634-4747
 Mr D.F. Haussmann 784-4270
 Mr R. Prentkiewicz 225-8575
 Mr D.F. Haussmann 784-4270
 N/A
 Mr R. Prentkiewicz 225-8575

UNITED STATES AIR FORCES IN EUROPE

Capt E. Davis 314-632-4938
 1Lt M. Kwasnoski 314-676-6451
 Capt D. Prejean 314-226-2417
 Capt V. Garrett 314-238-4876
 Capt M. Gallant 314-480-5723
 Capt D. Williams 314-452-6531

Capt E. Brown 314-632-7159
 SMSgt B. Elliott 314-676-3122
 2Lt D. Lueck 314-226-2475
 1Lt M. Cullen 314-238-4876
 1Lt W. Miller 314-480-9205
 Capt J. Fussell 314-452-6730

Ms D.D. Jeffries 314-489-6236
 Ms D.D. Jeffries 314-489-6236
 Mr R.T. Camden 314-226-7015
 Mr R.T. Camden 314-226-7015
 Ms D.D. Jeffries 314-489-6236
 Mr J.F. Knapp 314-453-7313

AIR FORCE RESERVE COMMAND

M. Roat 739-7716
 P. Swilley 925-3514
 D. Hink 950-5347
 C. Sable 791-7409
 R. Cherpak 277-8523
 F. Saunders 928-8454
 N. Castillo 947-5239
 P. Boettner 783-1401
 K. Risberg 678-3648
 R. Battaglia 238-2593

 B. LaForge 273-4161
 C.J. Hayward 589-3103
 M. Weaver 991-1545
 L. Cook 346-1103

S. Goetz 739-7448
 L. Horne 925-5255
 P. Danes 950-5350
 D. Stoddard 791-7870
 C. Withrow 277-8552
 J. Behny 928-3688
 B. Trammell 947-5260
 F. Vogeles 825-5313
 R. Gaspard 678-3309
 R. Kozlowski 238-2293
 D. Warren 638-4705
 M. Vanlerberghe 273-5066
 J. Perry 589-3460
 C. Schneider 991-1178
 E. Talerico 346-1205

Mr R.M. Cordes 487-6196
 Mr R. J. Misamore 468-2806
 Mr A.C. Giancola 576-9051
 Mr D.E. Brunmeier 854-7315
 Mr R.D. Bullen 445-2136
 Mr A.C. Giancola 576-9051
 Mr L.M. Highsmith 527-2899
 Mr L.E. Kobes 453-2841
 Mr C.A. Warren, Jr. 597-4420
 Ms V.L. Coffin 440-2620
 Ms J.K. Moore 984-3792
 Mr J. T. Bednar 785-6214
 Mr R.D. Bullen 445-2136
 Mr R.D. Bullen 445-2136
 Mr J.T. Bednar 785-6214



NAFFA Listing

HQ ACC/FMFN, Langley AFB VA 23665-2792
 2 CPTS/FMN, Barksdale AFB LA 71110-2074
 9 CPTF/FMA, Beale AFB CA 95903-1532
 27 CPTS/FMN, Cannon AFB NM 88103-5324
 355 WG/FMA, Davis-Monthan AFB AZ 85707-3014
 7 CPTS/FMA, Dyess AFB TX 79607-2010
 28 BW/FMN, Ellsworth AFB SD 57706-4810
 49 FW/FMN, Holloman AFB NM 88330-8277
 65 CPTF/FMN, Lajes AZ APO AE 09720-7710
 1 CPTS/FMN, Langley AFB VA 23665-2099
 5 CPTS/FMA, Minot AFB ND 58701-5047
 347 CPTF/FMN, Moody AFB GA 31699-1596
 366 CPTS/CC, Mt Home ID 83648-5260
 99 CPTS/FMN, Nellis AFB NV 89191-6522
 55 WG/FMN, Offutt AFB NE 68113-4036
 4 FW/FMW, Seymour-Johnson AFB NC 27531-2441
 20 CPTS/FMN, Shaw AFB SC 29152-5028
 509 CPTS/FMA, Whiteman AFB MO 65305-5061

HQ AETC/FMAT, Randolph AFB TX 78150-4315
 97 CPTF/FMN, Altus AFB OK 73523-5041
 14 CPTF/FMN, Columbus AFB MS 39701-1101
 17 CPTF/FMN, Goodfellow AFB TX 76908-4440
 81 CPTS/FMN, Keesler AFB MS 39534-2534
 37 CPTS/FMN, Lackland AFB TX 78236-5763
 47 CPTF/FMN, Laughlin AFB TX 78843-5150
 314 AW/FMN, Little Rock AFB AR 72099-5020
 56 CPTS/FMN, Luke AFB AZ 85309-1512
 42 CPTS/FMN, Maxwell AFB AL 36112-6334
 12 CPTS/FMN, Randolph AFB TX 78150-4442
 82 CPTS/FMN, Sheppard AFB TX 76311-2933
 325 CPTS/FMN, Tyndall AFB FL 32403-5535
 71 CPTS/FMN, Vance AFB OK 73705-5008

HQ AFMC/FMPM, Wright-Patterson OH 45433-5006
 AEDC/FM, Arnold AFB TN 37389-1315
 311 HSW/FMA, Brooks AFB TX 78235-5340
 AFFTC/FMN, Edwards AFB CA 93524-1033
 AAC/FMH/SVFR, Eglin AFB FL 62542-6861
 HQ 66ABW/FM, Hanscom AFB MA 01731-2800
 OO-ALC/FMBAC, Hill AFB UT 84056-5820
 SA-ALC/FMFLO, Kelly AFB TX 78241-5635
 377 CPTS/FM, Kirtland AFB NM 87117-5559
 SMC/FMN, Los Angeles AFB CA 90245-4687
 SM-ALC/FMF, McClellan AFB CA 95652-1042
 WR-ALC/FMF, Robins AFB GA 31098-1616
 OC-ALC/FM-2, Tinker AFB OK 73145-3056
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 88 ABW/FMA, Wright-Patterson AFB OH 45433-5006
 88ABW/FMA, Wright-Patterson AFB OH 45433-5006

AFRC/FMFA, Robins AFB GA 31098-1635
 AFRC/FMFA, Robins AFB GA 31098-1635
 94 AW/FMA, Dobbins AFB GA 30069
 440 AW/FM, Milwaukee WI 53207-6299
 434 ARW/FMAP, Grissom AFB IN 46971
 482 FW/FM, Homestead AFB FL 33039
 452 Baucom Ave, NW, Ste 1, March AFB CA 92518-2259
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HQ AFSPC/FMFX, Peterson AFB CO 80914-4010
50 SW/FMN, Schriever AFB CO 80912-3004
90 CPTS/FMN, F E Warren AFB WY 82005-2670
341 CPTS/FMN, Malmstrom AFB MT 59402-6857
45 SW/FMN, Patrick AFB FL 32925-3341
21 SW/FMN, Peterson AFB CO 80914-1571
30 CPTS/FMN, Vandenberg AFB CA 93437-5260

HQ AMC/FMPC, Scott AFB IL 62225-5311
89 CPTS/NAFFA, Andrews AFB MD 20762-7002
437 AW/FM/NAFFA, Charleston AFB SC 29404-4828
436 AW/FMN, Dover AFB DE 19902-6519
92 CPTS/FMN, Fairchild AFB WA 99011-9585
319 ARW/FMN, Grand Forks AFB ND 58205-6217
62 CPTS/FM, McChord AFB WA 98438-1109
22 ARW/FMA, McConnell AFB KS 67221-3608
6 CPTS/FMN, MacDill AFB FL 33621-5000
305 CPTS/FMN, McGuire AFB NJ 08641-5013
43 CPTS/FMR, Pope AFB NC 28308-2370
375 AW/FMA, Scott AFB IL 62225-5010
60 CPTS/FMA, Travis AFB CA 94535-2462

HQ PACAF/FMFA, Hickam AFB HI 96853-5425
36 CPTF/FMN, Andersen AFB GQ APO AP 96543-4003
354 CPTF/FMN, Eielson AFB AK 99702-1893
3 CPTS/FMN, Elmendorf AFB AK 99506-2430
15 CPTS/FMN, Hickam AFB HI 96853-5499
18 CPTS/FMN, Kadena AB JA APO AP 96368-5271
8 CPTF/FMA, Kunsan AB KO APO AP 96264-2090
35 CPTF/FMN, Misawa AB JA APO AP 96319-5009
51 CPTF/FMN, Osan AB KO APO AP 96278-2067
374 CPTS/FMN, Yokota AB JA APO AP 96328-5117

HQ USAFE/FMAM, Ramstein AB GM APO AE 09094-0505
31 CPTS/FMN, Aviano AB IT APO AE 09604
31 CPTS/FMN, Aviano AB IT APO AE 09604
31 CPTS/FMN, Aviano AB IT APO AE 09604
39 CPTS/FMN, Incirlik AB TU APO AE 09824-0155
48 CPTS/FMN, RAF Lakenheath UK APO AE 09464-0290
52 FW/FMN, Spangdahlem AB GM APO AE 09126-3630
86 CPTS/FMN, Ramstein AB GM APO AE 09094
100 CPTS/FMN, RAF Mildenhall UK APO AE 09459-0365
100 CPTS/FMN, RAF Mildenhall UK APO AE 09459-0365
425 ABS/FMB, Izmir AB, TU APO AE 09821-5000
469 ABG/FMN, Rhein Main AB GM APO AE 09050

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NOTES FROM THE

Chief for Enlisted Matters

by CMSgt Lorraine A. Tanner, DSN 224-5437



Before I begin my article, I want to thank each of you for your support, hard work, and commitment to our country, the Air Force, and Financial Management. I have been honored to serve with you and will be forever grateful for the gifts of life you have shared with me. It is with great confidence I turn over the management of the Financial Management enlisted force to CMSgt Larry Gonzales. I wish you all well and will remember you fondly.

I've spent a lot of time thinking what message I want to send as I retire. It has been difficult to narrow it down to one page.

Last weekend I went on a long run. I had a 16-mile goal to hit on Sunday. My daughter and I are training for the Air Force Marathon. If our training is successful, we look forward to completing our first marathon. As we prepare for this event, I find myself comparing my marathon training to my career.

When I first starting running, it was a slow, laborious process. I listened to those who were obsessed with the sport and tried to emulate their styles or strategies. My achievements were small. I was ecstatic running for five straight minutes. Then one mile passed under my shoes and finally I hit the big target of three miles. I never thought I could run more than three miles. It was a glass ceiling I built for myself.

My first enlistment was similar. I began by filing documents in pay records. When I finished my CDCs, I was allowed to work the in- and out-processing counter. When I reached the established levels of performance I was selected to work the Military Pay Inquires Counter. I remember trying easier and better ways to help our customers. I wanted to learn all I could about military pay and the operation, so I could do *my job* well. I never looked beyond that goal to find out how much further I could go or how much more I could offer the Air Force.

Then one day I went for a run. I had so much on my mind that I needed to work through. Before I knew it, I had run five miles! With that small feat, I realized I was in control. I could, through training, focus, and goal setting, do anything I set my mind to. I ran further and faster. I participated in other activities—I swam, worked with weights, biked, and played volleyball and softball. My runs kept getting better and better. By the time I finished the Senior NCO Academy (as a Master

Sergeant) I was running 60 mile weeks and enjoying every minute of it.

My NCO years were a lot like that too. I was selected for Staff Sergeant with less than four years on active duty. I saw so many opportunities. The more I learned, the better NCO I became. In fact, the more responsibility I got, the more I wanted—the more I gave to the Air Force, the more it gave back to me. My family made many sacrifices. I made some poor decisions and at times felt myself going backwards instead of forward. But all in all, those years were awesome and I was on top of my game when I received my promotion to Master Sergeant.

Things started to change. Injuries were taking longer to heal and miles were taking longer to run. Other demands on my time began taking their toll and my total weekly mileage was cut in half. I began to focus less on miles and speed and more on the run itself. I enjoyed my runs a lot more. I heard the birds sing and could smell the flowers as I ran through the park. I began working with kids and enjoyed passing on training tips and war stories. I liked cheering them on and giving them hope. I stopped wearing a watch to time my miles and just ran until I felt like stopping. I would set new goals and continue to try to excel in my new style. At least once a week I would push myself a little harder, just to keep the edge.

I work hard but still take the time to smell the roses. I am as grateful for the little and big things in life. I still want to know everything and I want to make a difference. I want to pass on my experiences and advice.

So, as I leave the Air Force I want you to know that a career is a growing process. Every phase will be different for each of us—learn from them and you will become a strong leader in financial management and the Air Force. Take things a step at a time and don't place unnecessary limitations on yourself. If you say you can't do something, you won't. Take advantage of every opportunity that comes your way. Those opportunities will help you grow and become stronger. Work hard and be honest. Remember everyone makes mistakes, learn from them, take your whooping, and go on. And finally, pass on your experience to those behind you. You will enjoy it and so will they. Learn to enjoy life and recognize there is a balance. Please, try to make a difference each and every day.

PROMOTIONS



Col Morgan



Mr Lohnaas



Mr Petersen



Ms Young

Col Gregory L. Morgan, Director of Accounting, Banking, and Comptroller Support, SAF/FMPC, The Pentagon, Washington DC.

Mr Jonathan N. Lohnaas, GS-15, Associate Director of the Financial Management Division, AFAA/FSC, March ARB CA.

Mr Michael D. Petersen, GS-15, Associate Director of the Special Projects and Financial Support Division, AFAA/FSS, March ARB CA.

Ms Maria S. Young, GS-15, Associate Director of the Personnel Services and Health Care Division, AFAA/FSP, March ARB CA.

Ms Kathy Watern, GS-15, Chief, Estimating and Scheduling Branch, ASC/FM, Wright-Patterson AFB OH. (No Photo Available).

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John F. Conroy
Don D. Davis
Fred W. Freeman
Paul G. Hough
Brian E. Kistner



Patricia S. McDaniel
Gary W. Minor
Robert J. Modrovsky
Edwin "Randy" Newcome
George "Mike" Poloskey
Deborah J. Suski
Gregory J. Williams

ACC

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Blake, Donald, to MSgt; 355 CPTS, Davis-Monthan AFB AZ
Brunson, Sanora, to Capt; 355 CPTS, Davis-Monthan AFB AZ
Clifton, Troy, to MSgt; HQ ACC/FMEA, Langley AFB VA
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Freeman, Laura, to GS-13; Arlington VA
Gardner, Stacy R., to GS-12; Randolph AFB TX
Hicks, Sherri B., to GS-12; Robins AFB GA
Jankovich, Laura N., to GS-13; Wright-Patterson AFB OH
Lanoy, Tesa L., to GS-13; March ARB CA
Lendo, Gloria P., to GS-12; Los Angeles AFB CA
Lynch, Antionette L., to GS-12; Langley AFB VA

McCarter, Kelly D., to GS-12; McConnell AFB KS

Paulson, Diana E., to GS-12; Peterson AFB CO

Preston, Amy T., to GS-13; Wright-Patterson AFB OH

Sacolo, Ronald P., to GS-13; March ARB CA

Schufft, Kathryn R., to GS-12; Barksdale AFB LA

Smith, Blanche K., GS-13; March ARB CA

Todd, Tina M., to GS-12; Robins AFB CA

AFMC

Alestra, Shelly, to GS-12; OO-ALC/FMH

Alvarado, Eduardo, to SrA; SMC/FM

Becerril, Omar, to Capt; SMC/FM

Benedict, Brian, to Capt; SMC/FM

Bergeron, Eileen, to GS-12; ESC/NDX

Boutte, Clyde J., to MSgt; SSG/FNP

Bowers, Cynthia, to GS-12; OO-ALC/FMH

Brennan, Barbara M., to Capt; ASC/FM

Burnett, Michael, to Capt; SMC/FM

Cornett, John, to Capt; SA-ALC/FMIO

Counts, Denise, to GS-09; AEDC/FM

Desharnais, Elizabeth, to GS-13; ESC/JSX

Dirlam, Marla J., to GS-12; ASC/FM

Doung, Anne, to GS-09; SM/FM

Eichelberger, Mark, to Maj; ASC/FM

Ervin, Cay, to GS-13; MSG/FM

Escobar, Enique, to GS-13; SA-ALC/FMFA

Farrington, Elaine, to GS-14; ESC/FMJ

Garcia, Nancy, to GS-12; OO-ALC/FMH

Garey, Brad, to Capt; SMC/FM

Hatter, Shawn, to 1 Lt; SMC/FM

Henry, Robert, to GS-12; OO-ALC/FMFL

Hilden, Joel, to Capt; SMC/FM

Holbrook, Maria, to Capt; SMC/FM

Hoglen, Mike, to MSgt; AEDC/FM

Hunt, Diane, to GS-12; ESC/SRI

Hurdle, Eric, to Capt; SMC/FM

Jackson, MC., to GS-13; OO-ALC/FMH

Jeffers, Michael, to SrA; SA/ALC/FMFST

Jones, Kimberly, to GS-09; SMC/FM

Kane, William, to GS-13; CPSG/RMX

Kelly, Alvin, to GS-11; AEDC/FM

LaPlante, Sandra, to GS-13; ESC/NDX

Licciardo, Martin, to Capt; SMC/FM

McDaniel, Chris, to Capt; OO-ALC/FMF

Mendoza, Richard, to GS-12; CPSG/ZIS

Murphy, Christopher, to GS-14; ESC/FMH

Norris, Helen, to GS-13; SA-ALC/FMFL

Patterson, Shirley, to GS-12; SMC/FM

Rose, Gregory, to GS-12; SM-ALC/FMD

Rumsey, Paula, to GS-13; SSG/FNBB

Traylor, Marianne, to GS-14; SMC/FM

Tuck, Ruby, to GS-13; SSG/FNBC

Venus, Michael, to 1Lt; SMC/FM

Ward, Rhonda, to GS-06; AEDC/FM

Williams, April, to Maj; ASC/FM

Williams, Phelemon, to 1Lt; SMC/FM

Williams, Robyn, to GS-12; OO-ALC/FMH

Williams, Samuel, to TSgt; SA-ALC/FMFST

Williams, Sandra F., to GS-14; SSG/FNB

Wilson, Robert, to GS-12; SMC/FM

Young, Rhonda, to GS-12; ESC/FAR

Zamora, John, to GS-12; SMC/FM

Zamora, Dora, to GS-12; OO-ALC/FMH

AFRC

Cartagena, Michele, to SSgt; 927 ARW/FM

Carter-Dunnings, Belinda, to 2Lt; 301 FW/FM

Coleman, Pamela, to TSgt; 927 ARW/FM

Collins, Ralph, to TSgt; 927 ARW/FM

Dickerson, Mark C., SMSgt; 927 ARW/FM

Fernandez, Romeo, to MSgt; 452 AMW/FM

Ferguson, David, to 2Lt; 301 FW/FM

Grady, James, to MSgt; 446 AW/FM

Joyner, Cindy, to GS-11; HQ AFRC/FMAP

Marshall, Tamera, SSgt; 446 AW/FM

McGuire, Timothy, to SMSgt; 934 AW/FM

McMullen, Kimberly, to TSgt; 927 ARW/FM

Nichols, John E., to MSgt; 301 FW/FM

Parker, Karen R., to GS-11; 439 AW/FM

Schmidtke, Mitchell, to 2Lt; 927 WG/CCA

Zator, Brian, to SMSgt; 911 AW/FM

AFSOC

Banks, Jeffrey, to MSgt; 16 CPTS/FM

Fitzgerald, Stephen, to Lt Col, HQ AFSOC/FMPF

Hatcher, Emmitt, to MSgt; 16 CPTS/FM

Roberts, Kevin, to MSgt; 16 CPTS/FM

AFSPC

Bowles, Chieko, to GS-12; 341 CPTS, Malmstrom AFB MT

Cody, John, to MSgt; 45 CPTS, Patrick AFB FL

Hansen, Jeffrey, to Capt; 45 CPTS, Patrick AFB FL

Koonst, Douglas, to MSgt; 341 CPTS, Malmstrom AFB MT

Nockels, Sheri, to CMSgt; HQ AFSPC/FMM, Peterson AFB CO

AIA

Coleman, Michael, to GS-13; AIA/FMB, Kelly AFB TX

Pargas, Brenda, to GS-11; AIA/FMB, Kelly AFB TX

Wonson, Ron, to GS-12; AIA/FMP, Kelly AFB TX

AMC

Cardona, Melissa, to 1Lt; 305 CPTS/FMF, McGuire AFB NJ

Fenton, Patrice R., to Capt; 436 CPTS/FMA, Dover AFB DE

Hadeler, Paula J., to GS-12; AMCFSS/FMBC, Scott AFB IL

Hoerchler, Diane L., to GS-12; AMCFSS/FMBO, Scott AFB IL

Lozano, Kenneth, to Capt; 437 CPTS/FMF, Charleston AFB SC

Miller, M. Michelle, to MSgt; 436 CPTS/FMFC, Dover AFB DE

Ramirez, Jessie, Jr., to GS-12; 22 CPTS/FMA, McConnell AFB KS

Robison, Todd W., to Lt Col; 43 CPTS/FM, Pope AFB NC

Sutter, Patrick F., to 1Lt, 436 CPTS/FMF, Dover AFB DE

Taylor, Damon D., to Capt; 62 CPTS/FMA, McChord AFB WA

Watts, Marcia A., to GS-12; AMCFSS/FMBC, Scott AFB IL

Winchester, Douglas L., to GS-12; AMCFSS/FMBC, Scott AFB IL

Writer, John A., to MSgt; 375 CPTS/FMFS, Scott AFB IL

ANG

Barnett, Robert E., to SMSgt; HQ 1AF

Bixler, Scott, to GS-12; 144 FW

Carpenter, Bobby, to MSgt; 130 AW, Charleston WV

Fiore, JoAnn, to MSgt; 174 FW

Fogerty, John M., to Capt; 126 ARW, Scott AFB IL

Guthrie, Joyce, to Maj; 187 FW, Montgomery AL

Marshall, Tracy, to MSgt; 184 BW/FM

Michalak, Robert J. Jr., to Maj; 180 FW/FM

Nuttall, Christina J., to CMSgt; 127 WG/FMB

Streck, Shawn, to 1Lt; 185 FW, Sioux City IA

Wealti, Raymond A., to MSgt; 115 FW

PACAF

Henderson, Calvin W., to SMSgt; 36 CPTF, Andersen AB GU

Hutchinson, Ottis L. Jr., to Lt Col; 18 CPTS, Kadena AB JA

Marlow, Charles E., to MSgt; 374 CPTS, Yokota AB JA

Powell, Cleophas C., to MSgt; 374 CPTS, Yokota AB JA

Tenney, Curtis G., to Maj; PACAF/FM, Hickam AFB HI

Yost, Jerilyn J., to MSgt; 18 CPTS, Kadena AB JA

USAFE

Augsburger, Brian, to Maj; USAFE/FMAOS

Beard, Mindy S., to A1C; 52 FW/FM

Diantonio, Robert; to Maj; USAFE/FMAOM

Sakagawa, Ryan Y., to TSgt; 39 WG/FM

Servillion, Melisa, to GS-06; 86 AW/FM

Vaughn, Lisa, to MSgt; 52 FW/FM

SAF/FM

Cann, Debbie, to GS-14; AFCAA/FMAW

Varga, George, to CMSgt; SAF/FMPC

Weber, Rachel, to GS-13; SAF/FMCEE

RETIREMENTS



Col Goble



Mr Leopoldt

Colonel Mark O. Goble, Director, Financial Management, HQ AFRC, Robins AFB GA (26 years of service).

Mr Ronald D. Leopoldt, GS-15, Associate Director of the Engineering and Environment Division, AFAA/FSE, March ARB CA.

Colonel Roy Smoker, Director of Financial Management and Comptroller, SMC/FM, Los Angeles AFB CA (29 years of service). (No Photo Available)

11WG

Daniel, Carole, Ms, GS-06; 11 WG/
FMF
Hunt, Alex, Mr, GS-07; 11 WG/FMF

ACC

Boone, Gregory A., MSgt; HQ ACC/
FMEA, Langley AFB VA
Castro, Eduardo, SMSgt; 7 CPTS,
Dyess AFB TX
Coley, Patrick, Lt Col, HQ ACC/
FMF, Langley AFB VA
Emken, Mark, TSgt; 99 CPTS, Nellis
AFB NV
Fileger, Mark, SMSgt; HQ ACC/
FMF, Langley AFB VA
Grinnell, Richard S., GM-13; HQ
ACC/FMA; Langley AFB VA
Hooper, Vickie, MSgt; 99 CPTS,
Nellis AFB NV
Liska, Michael E., Lt Col, HQ ACC/
FMA, Langley AFB VA
McEldowney, Dusty R., TSgt; 27
CPTS, Cannon AFB NM
Page, Lauren L., MSgt; 27 CPTS,
Cannon AFB NM
Planck, Debra D., Lt Col, 355 CPTS,
Davis-Monthan AFB AZ
Turner, Frank M., MSgt; 20 CPTS,
Shaw AFB SC
Tye, Stephen C., Lt Col, 20 CPTS,
Shaw AFB SC

AETC

Aucoin, Robert B., MSgt, 14 CPTF,
Columbus AFB MS

Clemons, Lolita, L., TSgt; 37 CPTS,
Lackland AFB TX
Ludeman, John, MSgt; 325 CPTS,
Tyndall AFB FL
Renfroe, Sandra L., GS-11; 12 CPTS,
Randolph AFB TX
Wetz, James N., 97 CPTF, Altus AFB
OK

AFAA

Bostick, Bob H., GS-13; Charleston
AFB SC
Mazza, Joseph T., GS-13; Arlington
VA
Weiler, Frank J., GS-13; March ARB
CA
Woo, Ken, GS-12; Tinker AFB OK

AFAFO/FMF

Dudek, Frederick G., Lt Col;
AFAFO/FMF
Johnson, Edward "Budd"; AFAFO/
FMF

AFMC

Archer, Bonnie, GS-12; SM-ALC/
FMD
Balzen, Gary E., GS-12; SA-ALC/
FMIP
Barbosa, Richard J., GS-13; SA-ALC/
FMPW
Dietz, Joanna, GS-12; SM-ALC/FMI
Buckholdt, Joseph A., GS-12; SA-
ALC/FMPO
Chessman, Hebert P., GS-12; SA-
ALC/FMPF

Cornelius, Eugene, GS-12; SA-ALC/
FMIT
Davis, Joyce Y., GS-11; SA-ALC/
FMIR
Elias, Eli E., GS-12; SA-ALC/FMIT
Ervin, Howard B., GS-13; SA-ALC/
FmPS
Factor, Jesus, GS-11; SA-ALC/FMPT
Garcia, Maria L., GS-12; SA-ALC/
FMPW
Gonzales, Petra, GS-11; SA-ALC/
FMPS
Griffin, Carroll E., GS-12; SA-ALC/
FMIT
Guadarrama, Lawrence J., GS-12; SA-
ALC/FMPS
Hernandez, Oscar A., GS-11; SA-
ALC/FMPF
Johnson, Jimmy, GS-12; SMC/FMH
King, Arthur P., Jr., MSgt; ASC/FM
Lewallen, Jack, GS-11; SA/ALC/
FMPW
Linder, Diana J., GS-12; SA-ALC/
FMPF
McCarthy, John, TSgt; SA-ALC/
FMFST
Mejia, Michael, MSgt; OO-ALC/FM
Mountain, Virnita L., GS-12; SA-
ALC/FMIP
Munoz, Manual, Jr., GS-11; SA-ALC/
FMPS
Newcomb, Douglas, GS-13; SM-
ALC/FMI
Offenbaker, Carolyn Sue, GS-12; SA-
ALC/FMIR
Pennington, Michele L., GS-12; SA-
ALC/FMPW



SES ACTIONS



Mr Scott



Mr Dawes

Mr Earl J. Scott reassigned from Assistant Auditor General (Financial and Support Audits), AFAA/FS, March ARB CA, to Deputy Auditor General, SAF/AG, Pentagon.

Mr Robert E. Dawes, promoted to SES as Assistant Auditor General (Financial and Support Audits), AFAA/FS, March ARB CA.

RETIREMENTS (CONTINUED)

Pipe, Rita Ann, GS-12; SA-ALC/
FMIT

Roe, Martha A., GS-13; SA-ALC/
FMIP

Russell, James, GS-13; SMC/FMH

Sepulveda, Joe D., GS-12; SA-ALC/
FMIT

Smith, Jacqueline, GS-13; ESC/JS

Staats, James, GS-12; SM-ALC/FMD

Staed, Cindy, GS-12; SM-ALC/FMP

Valverde, Edward, GS-12; SA-ALC/
FMPW

Wesson, George, GS-12; SA-ALC/
FMPO

Wilson, Morris, GS-12; SA-ALC/
FMPO

AFOSI

Starkman, Patti C., TSgt; HQ
AFOSI/FMA, Andrews AFB MD

AFRC

Caperton, Tammy, MSgt; 927 ARW/FM

TenHoor, Pat, GS-13; HQ AFRC/
FMAO

Ladin, Charles I., GS-12; 440 AW/
FM

AFSPC

Belch, John, TSgt; 341 CPTS,
Malmstrom AFB MT

Hull, Heidi, MSgt; 90 CPTS/FMFL,
FE Warren AFB WY

Olexa, Tom, MSgt; 45 CPTS, Patrick
AFB FL

Oligschlaeger, Thomas, GS-12; 90
CPTS/FMA, FE Warren AFB WY

Thomas, Charles, Lt Col; HQ
AFSPC/FMF, Peterson AFB CO

AMC

Finch, Raymond G., MSgt; 43 CPTS/
FMFS, Pope AFB NC

Kelly, Raymond J., MSgt; AMCFSS/
FMPCJ, Scott AFB IL

Lorenz, Adam L., TSgt; 375 CPTS/
FMF, Scott AFB IL

Rothfuss, Kent R., TSgt; 319 CPTS/
FMFS, Grand Forks AFB ND

Smith, Barbara J., MSgt; 43 CPTS/
FMA, Pope AFB NC

Upshaw, Stephanie A., TSgt; 437
CPTS/FMFS, Charleston AFB SC

ANG

Blansett, Richard F., Lt Col; 174 FW

Decker, Lori, CMSgt; 162 FW/FMB

Frank, John, Lt Col; 144 FW/FM

Graham, Terry A., MSgt; 151 ARW

Masters, James, SMSgt; 162 FW/
FMB

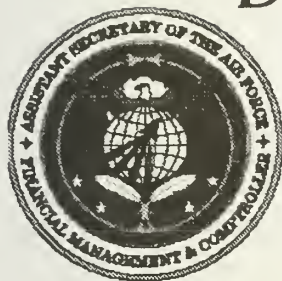
Schroeder, Sharon; MSgt; 190 ARW

Sinkavich, Karrie E., Lt Col; 147 FW

Vallance, Roger B., CMSgt; 161 ARW

USAFE

Pio, Jerry C. MSgt; 52 FW/FM



Department of the Air Force

FM Professional Development Involves

- Experience
- Education
- Test-Based Certification
- Continuing Professional Education



We congratulate those completing the requirements for:

Financial Management—Level I

ACC
Maj Mark Patterson

AETC
Mr Eduardo Mirasol, Jr.
SMSgt Ty Peoples
Mr Gary Stevenson

AFMC
Dr. Robert Staker

AFPC
Maj Karla Miller

AFSPC
Ms Cathy Cruikshank
Capt Ranyd Fisher
CMSgt Sheri Nockels
Lt Col James Sisson

AIA
Ms Nonna Carlson
Mr Jim Chapman

Mr Michael Coleman
MSgt Jim Cunningham
Mr Sherri Demmel
SMSgt Paula Lumby
CMSgt Bob Miller
Ms Sandra Nichols

AMC
Ms Kathleen Adams
SMSgt Craig Clauser
Capt James Culpepper
MSgt Sakenna Dixon
MSgt James Golden
Ms Jacqueline Marbury
Lt Col Judy F. Perry
Maj Todd Robison
Capt Macedonio Valdovinos
Lt Col John D. Weidert
SMSgt Melvin Willis

MSgt Douglas Wilson
Ms Kathleen Wisniewski
Maj Lori Wortman

SAF/FM
Mr Ken Lescarbeau
Maj Justin Moul
CMS Lorraine Tanner

USAFE
Capt Derren Burrell
Capt Christopher Crane
SMSgt Dawn Demars
SMSgt Bobby Elliott
Capt Regina Goff
Maj Bruce Greenwald
Maj Fred Lowenberg
Capt Lisa McColgan
Capt Jeff Smith
Capt Darrell Williams

Financial Management—Level II

AETC
Lt Col Mark Anthony
Lt Col Adelaida Lopez
Lt Col Roy J. Sanders

AFAFO
Maj Thomas Major

AFMC
Ms Carolyn Carpenter
Mr Bernie Josten
Mr Ralph Taylor

AFSOC
Lt Col Michael Hammerle
Lt Col Jack E. Speake

AFSPC
Ms Nancy Champagne
Lt Col Anthony Kitt
Maj Jennifer Kleinschmidt

AIA
Lt Col Larry Trower
Mr Ron Wonson

AMC
Lt Col Anthony Kitt
Lt Col Maritza LoGrasso
Maj Kimberly Meyer
Lt Col Michael Phelps
Ms Katherine Platter

Lt Col John Singaas
Lt Col Anthony Thompson
Lt Col Cletus Witter

SAF/FM
Lt Col Greg Lochbaum
Maj Brian Melton
Lt Col Brian Shimel

USAFE
Maj Mary Ensminger
Lt Col James Martin

Financial Management—Level III

AMC
Col Donna Taylor
Col Eddie Weeks

ANG
Lt Col Ron Carver
Col Charles Warren

AFSOC
Ms Dalila Deiters
Lt Col Jack E. Speake

AFSPC
Lt Col Cynthia Cox
Col Sandra Gregory

NAEWF E3A Component
Lt Col Bruce M. Kalish

NORAD USSPACECOM
Lt Col Anthony Hardin

OASD (C3I)
Ms Josephine MacMichael

PACAF
Lt Col Michael Benjamin

PMCS
Col Charles Martin

SAF/FM
Lt Col Roger Bick
Mr Steve Connair
Mr Lawrence Henry
Mr Walter Hosey
Mr Gregory Kuechler
Ms B.J. White-Olson

*For information about professional development go to the SAF/FM Web Site
at www.saffm.hq.af.mil*



Assistant Secretary of the Air Force Financial Management and Comptroller



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